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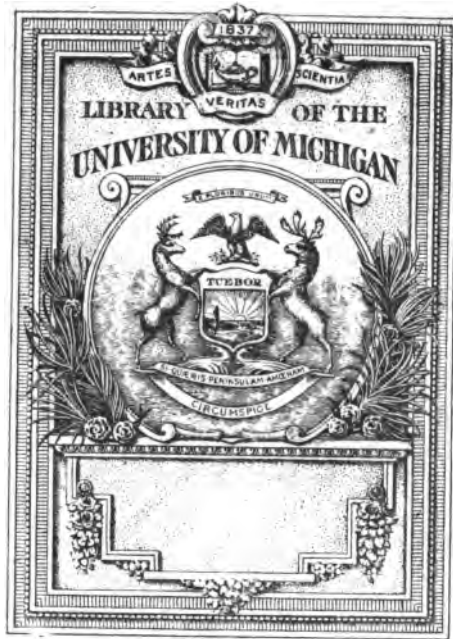
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Hospital
Accounting and Statistics

Charitable Institutions may obtain a copy of this book free of charge by request of their proper officer upon the Treasurer of the Presbyterian Hospital, 41 East 70th Street, New York City. Other copies may be secured from E. P. DUTTON & Co., for the price of \$1.50 each, postage paid, enclosed with order.

Hospital Accounting and Statistics

4th Edition



Compiled and Arranged by

William V. S. Thorne

Treasurer and Member of the Board of Managers of The Presbyterian Hospital in the City of New York, Chairman of the Executive Committee and Member of the Board of Governors of the Woman's Hospital in the State of New York, Member of the Board of Directors of the Manhattan Maternity and Dispensary.

Author of the booklet entitled "A Central Purchasing Agency for the Hospitals of New York" (The Hospital Bureau of Standards and Supplies was organized in New York in March, 1910, in accordance with the suggestions outlined in the booklet referred to, and has now been in successful operation for over eight years and includes a membership of forty-nine hospitals of which thirty are located outside the limits of Greater New York).

**New York
E. P. DUTTON & CO.
1918**

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PREFACE

As a result of numerous conferences in the years 1906 and 1908 between the Superintendents, Treasurers and Accountants of some of the larger hospitals the Schedules shown in the first thirteen pages of this book and the "Instructions regarding Distribution of Hospital Operating and Corporation or Other Current Expenses" were agreed upon as illustrating desirable forms in which hospitals might present their financial reports and statistics.

The object was to encourage and assist hospitals in adopting a simple and intelligentsystem of accounting approved by certified public accountants and by those experienced in hospital management.

The forms of accounts and statistics described (with slight modifications to suit the special requirements of certain hospitals) would readily set forth in a nearly uniform manner the statements of revenue and expenses, assets and liabilities, etc., desired by most hospital managers and by the public for their information and for intelligent comparison with similar reports or statements of other hospitals.

Unless such accounts and statistics are made up on some uniform basis they are apt to be misleading and valueless for purposes of comparison.

The method of accounting herein described has now been adopted as standard by a large number of hospitals throughout the United States and Canada.

The Hospital Saturday and Sunday Association of New York City (now known as The United Hospital Fund of New York), in its Thirty-third Annual Report for the year ended September 30, 1912, pages 42 and 43, stated as follows:

"IMPROVEMENT IN HOSPITAL STATISTICS AND ACCOUNTS"

"Under the instruction of the Trustees a new form of Schedule was introduced for the reports of hospitals to this Association, prepared in consultation with hospital authorities and experts in accounting and statistics. It was well received by the hospitals, and has been the means of securing fuller and more significant data regarding the 'Work Done,' the 'Expenses,' and the 'Income' of the Associated Hospitals. The results are tabulated in the large 'Statistical Sheet' inserted at the end of this report, and will interest general contributors and those responsible for hospital management.

"It is evident that the requirement by the Association of these de-

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Trinity Hospital. 3-8-1913.

tailed reports has called attention to defects in methods of keeping accounts and statistics to some degree, and has led to improvement. This is one of the main objects of the Association and points the way to greater economy and efficiency in hospital management.

"The new Schedule for reports to the Association calls for items which the management of any well-regulated hospital should know. The labor of preparing it is reduced to a minimum since it is in harmony with the data required by the State Board of Charities and with the Uniform System of Accounts and Statistics already in use among the leading hospitals of this and other cities and which all would find it advantageous to adopt."

At a meeting held on May 14, 1913, the Philadelphia County Medical Society appointed a Committee on Hospital Efficiency "for the purpose of considering ways and means by which the efficiency of the hospitals in Philadelphia may be increased."

After making a very careful and thorough study of the hospital situation in Philadelphia the Committee on June 17th and November 26, 1913, and on October 21, 1914, submitted its reports containing a summary of the facts gathered and, based on these facts, a series of recommendations.

One of these recommendations was:

"That the County Medical Society urge every hospital in Philadelphia, public or private:

"To adopt a uniform system of hospital records and reports in order to furnish a common basis for the comparison of financial records and statistics and medical records and statistics.

"To use as a basis for the proposed system of uniform reports the forms recommended to other hospitals by various institutions in New York and other cities in the volume entitled *Hospital Accounting and Statistics*."

This fourth edition of the book describes more fully than previous editions matters concerning the rendering of bills against patients and also refers to new and improved forms of Superintendent's Bill Book, Bill Register, Patients' Ledger Account Cards and Cash Receipt Book, which should help minimize clerical labor in the Superintendent's office in keeping proper and accurate accounts and records.

It also contains, in addition to the matter included in the previous edition, a description and illustrations (on pages 101 to 119) of desirable forms for use in computing statistics, etc., concerning patients treated, referred to in Schedule 6, on pages 11 to 13.

DECEMBER, 1918.

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**Hospital
Accounting and Statistics**

SCHEDULE 1

DETAILED STATEMENT OF CURRENT REVENUE

HOSPITAL EARNINGS (OR OPERATING EARNINGS):

	1917	1916
Private Room Patients.....
Board of Friends of Patients.....
Semi-Private Patients.....
Ward Patients.....
Special Nursing.....
Operating Room Fees.....
X-Ray Service.....
†Dispensary.....
†Emergency Ward.....
Pharmacy.....
Ambulance Fees.....
Telephone and Telegraph.....
Scrap Material Sold.....
Miscellaneous.....
Total Hospital Earnings.....

OTHER REVENUE OR INCOME:

From the Public Treasury.....	.....	.....
*Donations from Individuals to meet Current Expenses.....	.....	.....
Donations from Churches to meet Current Expenses.....	.....	.....
From The United Hospital Fund of New York.....	.....	.....
Donations, Special.....	.....	.....
Net Receipts from Entertainments, Fairs, Fêtes, etc.....	.....	.....
*Legacies, unrestricted.....	.....	.....
Income from Investments held in Endowed Bed Fund.....	.....	.....
Income from Investments held in General Endowment Fund.....	.....	.....
Income from Investments held in Other Funds (enumerate) the income of which is to be used to meet Operating Expenses, Schedule 2, and is not to be added to the principal.....	.....	.....
Income from unrestricted Investments.....	.....	.....
Miscellaneous.....	.....	.....
Total other Revenue or Income.....	.....	.....

†Or Out Patient Department.

*The amounts shown for Unrestricted Donations or Legacies should include the value of investments (not including accrued interest) given to the Hospital without restriction.

NOTE.—It may be found preferable to credit "Unrestricted Legacies" direct to Endowment Fund or to a General Fund and not to consider them a part of Current Revenue.

APPROPRIATIONS FROM SPECIAL FUNDS TO MEET CURRENT EXPENSES:

*(Show appropriation from each fund separately.)	1917	1916
.....
.....
.....
Total Appropriations from Special Funds to meet Current Expenses.....
Grand Total Current Revenue.....
Excess of Current Expenses over Current Revenue.....
Total.....

*NOTE.—Reference should be made to some page or pages in the Annual Report showing briefly the purpose for which each special fund is to be used.

SCHEDULE 2

DETAILED STATEMENT OF CURRENT EXPENSES INCLUDING OPERATING, CORPORATION AND OTHER

ADMINISTRATION EXPENSES:

	1917	1916
Salaries, Officers and Clerks.....
Office Expenses.....
Stationery, Printing and Postage.....
Telephone and Telegraph.....
Legal Expenses.....
Miscellaneous.....
Total Administration Expenses.....

PROFESSIONAL CARE OF PATIENTS

SALARIES AND WAGES:

Physicians.....	.....	.....
Anesthetists.....	.....	.....
Directress of Nurses, Assistant and Instructors.....	.....	.....
Nurses.....	.....	.....
Special Nurses.....	.....	.....
Orderlies.....	.....	.....
Special Orderlies.....	.....	.....
Ward Employes.....	.....	.....
Pharmacy Employes.....	.....	.....

MEDICAL AND SURGICAL SUPPLIES:

Apparatus and Instruments.....	.....	.....
†Medical and Surgical Supplies, Alcohol, Liquors, Wines, etc.....	.....	.....

CLOTHING, etc., for use of Patients in Hospital..
---	-------	-------

EQUIPMENT FOR NURSES:

Uniforms.....	.....	.....
Books.....	.....	.....
Instruments.....	.....	.....

UNIFORMS, etc., for Staff and Orderlies.....
--	-------	-------

PATHOLOGICAL DEPARTMENT:	{ Salaries and Labor..	.....	.....
	{ Supplies.....	.....	.....

*DISPENSARY:	{ Salaries and Labor..	.....	.....
	{ Supplies.....	.....	.....

*EMERGENCY WARD:	{ Salaries and Labor..	.....	.....
	{ Supplies.....	.....	.....

SOCIAL SERVICE DEPARTMENT:	{ Salaries.....	.....	.....
	{ Supplies.....	.....	.....

X-RAY SERVICE:	{ Salaries and Labor..	.....	.....
	{ Supplies.....	.....	.....

Total Professional Care of Patients...
--	-------	-------

*Or Out-Patient Department

†NOTE.—As "Drugs and Druggist's Sundries" make up a large part of "Medical and Surgical Supplies" it may be found desirable to subdivide this last mentioned item into "Drugs and Druggist's Sundries" and "Other Medical and Surgical Supplies."

DEPARTMENT EXPENSES:

		1917	1916
AMBULANCE:	{ Labor.....	.....	.....
	{ Supplies.....	.....	.....
TRAINING SCHOOL:	{ Salaries and Labor..	.....	.....
	{ Supplies.....	.....	.....
HOUSEKEEPING:	{ Labor.....	.....	.....
	{ Supplies.....	.....	.....
KITCHEN:	{ Labor.....	.....	.....
	{ Supplies.....	.....	.....
LAUNDRY:	{ Labor.....	.....	.....
	{ Supplies.....	.....	.....
STEWARD'S DEPARTMENT:			
	Labor.....	.....	.....
	Provisions:		
	Bread.....	.....	.....
	Milk and Cream.....	.....	.....
	Groceries.....	.....	.....
	Butter and Eggs.....	.....	.....
	Fruits and Vegetables.....	.....	.....
	Meat, Poultry and Fish.....	.....	.....
	Total Steward's Department.....	.....	.....
	Total Department Expenses.....	.....	.....

GENERAL HOUSE AND PROPERTY EXPENSES:

*Electric Lighting.....	.....	.....
Fuel, Oil and Waste.....	.....	.....
Gas.....	.....	.....
Ice.....	.....	.....
Insurance.....	.....	.....
*Maintenance, Real Estate and Buildings....	.....	.....
*Maintenance, Machinery and Tools.....	.....	.....
*Plumbing and Steamfitting.....	.....	.....
Rent.....	.....	.....
Miscellaneous.....	.....	.....
Total General House and Property Exps.	.....	.....
Total Operating Expenses.....	.....	.....

* It may be found desirable to subdivide the items marked with an asterisk into "Labor" and "Supplies" so as to show how much the pay-roll charges were for each account.

SCHEDULE 2—Continued

CORPORATION EXPENSES

	1917	1916
Salaries, Officers and Clerks.....
Pensions.....
Office Expenses.....
Stationery, Printing and Postage.....
Legal Expenses.....
Interest on Mortgages or Loans Payable.....
Taxes.....
Miscellaneous.....
Total Corporation Expenses.....

CURRENT EXPENSES FROM SPECIAL FUNDS FOR STATED PURPOSES, OTHER THAN REGULAR HOSPITAL CURRENT EXPENSES

*(Show expenditure from each fund separately.)

.....
.....
.....
Total Current Expenses from Special Funds for Stated Purposes.....	.....	.....
Grand Total Current Expenses.....	.....	.....
Excess of Current Revenue over Current Expenses.....	.....	.....
Total.....	.....	.....

*NOTE.—Reference should be made to some page or pages in the Annual Report showing briefly the purpose for which each special fund is used.

SCHEDULE 3

SURPLUS AND DEFICIT ACCOUNT

	1917	1916	1907	1908
Grand Total Current Revenue, Schedule 1.	Grand Total Current Expenses (Schedule 2).	....
Book Value of "Sites and Grounds," "Buildings," "Furniture and Fixtures," "Machinery and Tools," "Apparatus and Instruments," "Ambulances, Live Stock, etc.," or other "Hospital Properties and Equipment," Schedule 4, collected during year	Capital Expenditures:	....
Amount collected during year from Insurance Companies account Hospital Properties or Equipment damaged or destroyed by fire, etc	Additions to Sites and Grounds .....	....
Profit on sale of "Sites and Grounds," "Buildings" or Other Hospital Properties and Equipment	Additions and Betterments, Buildings .....	....
Profit on Investments Sold	Furniture and Fixtures (If charged to Capital Account) .....	....
Unclaimed Overpayments by Patients, not liable to be claimed, transferred to surplus	New Machinery and Tools do .....	....
Unclaimed Wages, not liable to be claimed, transferred to surplus	Apparatus and Instruments do .....	....
Amount charged off Endowed Bed Fund or Other Fund Reserve account liability of Hospital having ceased	Ambulances, Live Stock, etc. do .....	....
Total	Miscellaneous .....	....
Deficit for the Year	Total Capital Expenditures .....	....
* Total	Uncollectible Superintendent's Accounts Receivable charged off .....	....
			Uncollectible Treasurer's Accounts Receivable charged off .....	....
			Loss and Depreciation charged off Investment Accounts or other Current Asset Accounts. (Show items separately if desired) .....	....
			Total .....	....
			Surplus for the Year .....	....
			* Total .....	....

NOTE.—In the above Schedule the revenue, profits, etc., are shown first on the left side and the expenses, losses, etc., next on the right side, which is the reverse to the order in which the items appear in the corresponding ledger account. This is in accordance with approved accounting practice based on the theory that ordinary revenue must be received before expenses can be paid.

* Totals must agree.

SCHEDULE 4

COMPARATIVE BALANCE SHEET

As of September 30, 1917 and 1916

CAPITAL ASSETS:

	1917	1916	Increase	Decrease
HOSPITAL PROPERTIES AND EQUIPMENT:				
Sites and Grounds.....
Buildings.....
Furniture and Fixtures.....
Machinery and Tools.....
Apparatus and Instruments..
Ambulances, Live Stock, etc.
Miscellaneous.....
† Total.....	<u>.... ..</u>	<u>.... ..</u>	<u>.... ..</u>	<u>.... ..</u>
INVESTMENTS:				
Mortgages Receivable.....
Bonds.....
Stocks.....
Other Investments.....
Total Investments.....	<u>.... ..</u>	<u>.... ..</u>	<u>.... ..</u>	<u>.... ..</u>

CURRENT ASSETS:

Cash in hands of Treasurer....	.... ..	.... ..	.... ..	.... ..
Cash in hands of Superintendent	.... ..	.... ..	.... ..	.... ..
Loans and Notes Receivable...	.... ..	.... ..	.... ..	.... ..
Treasurer's Accounts Receivable	.... ..	.... ..	.... ..	.... ..
Superintendent's Accounts Re-				
ceivable.....	.... ..	.... ..	.... ..	.... ..
Accounts Receivable from Pub-				
lic Treasury.....	.... ..	.... ..	.... ..	.... ..
General Material on Hand.....	.... ..	.... ..	.... ..	.... ..
ADVANCES:				
Interest Purchased.....	.... ..	.... ..	.... ..	.... ..
Prepaid Insurance.....	.... ..	.... ..	.... ..	.... ..
Other Prepaid Expenses.....	.... ..	.... ..	.... ..	.... ..
Total Current Assets.....	<u>.... ..</u>	<u>.... ..</u>	<u>.... ..</u>	<u>.... ..</u>
Grand Total Assets.....	<u>.... ..</u>	<u>.... ..</u>	<u>.... ..</u>	<u>.... ..</u>
Deficit.....	.... ..	.... ..	.... ..	.... ..
† Total.....	<u>.... ..</u>	<u>.... ..</u>	<u>.... ..</u>	<u>.... ..</u>

SCHEDULE 4

COMPARATIVE BALANCE SHEET

As of September 30, 1917 and 1916

CAPITAL LIABILITIES:

	1917	1916	Increase	Decrease
* Capital Account (Hospital Properties and Equipment).....
* Reserve for Depreciation of Hospital Properties and Equipment (if any).....
* Bonds Outstanding or Mortgages Payable on Hospital Property (if any).....
† Total.....
Endowed Bed Fund Account....
Partly Endowed Bed Fund Account.....
General Endowment Fund Account.....
Other Fund Reserve Accounts... (List each separately.)
.....
.....
Total Fund Reserve Accounts.....

CURRENT LIABILITIES:

Loans and Notes Payable.....	.....	.....	.....	.....
Audited Vouchers Unpaid or Accounts Payable.....	.....	.....	.....	.....
Over-Payments by Patients.....	.....	.....	.....	.....
Unpaid Wages of Latest Payroll	.....	.....	.....	.....
Unclaimed Wages of Previous Pay Rolls.....	.....	.....	.....	.....
Advance Payments by Patients..	.....	.....	.....	.....
Total Current Liabilities....	.....	.....	.....	.....
Grand Total Liabilities.....	.....	.....	.....	.....
Surplus.....	.....	.....	.....	.....
† Total.....	.....	.....	.....	.....

* NOTE.—For detailed explanation concerning "Capital Account" and "Reserve for Depreciation of Hospital Properties and Equipment," and "Bonds Outstanding or Mortgages Payable on Hospital Property" see pages 80 and 81.

† The total book value of "Hospital Properties and Equipment," as shown under the heading Capital Assets should equal the total of the amounts shown as "Capital Account," "Reserve for Depreciation of Hospital Properties and Equipment," and Bonds Outstanding or Mortgages Payable on Hospital Property as shown under the heading Capital Liabilities.

‡ These totals should agree.

**STATEMENT SHOWING INCREASE OR DECREASE OF PRINCIPAL OF ALL CAPITAL RESERVE FUNDS
DURING YEAR ENDED SEPTEMBER 30, 1917**

The purpose of each Fund may be explained by a footnote or by reference to some page or pages of the Annual Report on which such information is given.

Information for this Schedule is obtained from the Treasurer's General Ledger Accounts of such Funds.

SCHEDULE 6

COMPARATIVE STATISTICS OF PATIENTS TREATED

During Years ended September 30, 1917 and 1916

HOSPITAL WARDS AND PRIVATE ROOMS

		<i>Male</i>	<i>Female</i>	<i>Total</i>
PATIENTS IN HOSPITAL FIRST OF YEAR:				
In Medical Wards.....	1917	....	....	....
	1916	....	....	....
In Surgical Wards.....	1917	....	....	....
	1916	....	....	....
In Private Rooms.....	1917	....	....	....
	1916	....	....	....
Total.....	1917	<u>....</u>	<u>....</u>	<u>....</u>
	1916	....	....	....
PATIENTS ADMITTED DURING YEAR:				
To Medical Wards.....	1917	....	....	....
	1916	....	....	....
To Surgical Wards.....	1917	....	....	....
	1916	....	....	....
To Private Rooms.....	1917	....	....	....
	1916	....	....	....
Total.....	1917	<u>....</u>	<u>....</u>	<u>....</u>
	1916	....	....	....
TOTAL PATIENTS TREATED IN HOSPITAL				
WARDS AND PRIVATE ROOMS DURING YEAR:	1917	....	....	....
	1916	....	....	....
PATIENTS DISCHARGED DURING YEAR:				
Cured.....	1917	....	....	....
	1916	....	....	....
Improved.....	1917	....	....	....
	1916	....	....	....
Unimproved.....	1917	....	....	....
	1916	....	....	....
Transferred to other institutions.....	1917	....	....	....
	1916	....	....	....
Died.....	1917	....	....	....
	1916	....	....	....
Total.....	1917	<u>....</u>	<u>....</u>	<u>....</u>
	1916	....	....	....

NOTE.—For description and illustrations of desirable forms for use in computing statistics, etc., of patients cared for, etc., as shown by Schedule 6 on pages 11, 12, and 13, see pages 101 to 119 inclusive and Exhibits 1 to 19, inclusive.

For distinctive purposes previous year's figures should be shown in italics or red.

SCHEDULE 6—Continued

		<i>Male</i>	<i>Female</i>	<i>Total</i>
PATIENTS IN HOSPITAL END OF YEAR:				
In Medical Wards.....	1917	....	....	....
	1916	....	....	....
In Surgical Wards.....	1917	....	....	....
	1916	....	....	....
In Private Rooms.....	1917	....	....	....
	1916	....	....	....
Total.....	1917	....	....	....
	1916	....	....	....

		<i>Free Ward</i>	<i>Endowed Bed</i>	<i>Pay Ward</i>	<i>Private Room</i>	<i>Total</i>
Total Patient						
Days Treatment:.....	1917	....	....	....	....	....
	1916	....	....	....	....	....
Percentage.....	1917	....	....	....	....	....
	1916	....	....	....	....	....
Average Patients per day	1917	....	....	....	....	....
	1916	....	....	....	....	....

Average Days per Patient in Hospital.....	1917	1916
Daily average Cost per Private Room Patient.....	....	....
Daily Average Cost per Ward Patient.....	....	....

OUT-PATIENT DEPARTMENT

		<i>Male</i>	<i>Female</i>	<i>Total</i>
Former Patients Treated, who have been treated in some previous fiscal year.....	1917	....	....	....
	1916	....	....	....
New Patients Treated.....	1917	....	....	....
	1916	....	....	....
Total Patients treated.....	1917	....	....	....
	1916	....	....	....

		<i>Free</i>	<i>Pay</i>	<i>Total</i>
Visits made.....	1917	....	....	....
	1916	....	....	....
Average Visits per day.....	1917	....	....	....
	1916	....	....	....

Average Visits per Patient.....	1917	1916
Average Cost per Visit.....	....	....
Surgical Dressings Made.....	....	....
Prescriptions Filled.....	....	....

AMBULANCE

	1917	1916
Ambulance Calls during year
Average Calls per day
Average Cost per Ambulance Call
Patients Treated by Ambulance Surgeon in Emergency Ward and Transferred
Patients Treated by Ambulance Surgeon and left at place of call or transferred direct to other Institutions or to their homes

SUMMARY

Total Patients Treated at the Hospital during year in all Departments .....	....	....
Average Patients per day in all Departments .....	....	....
Daily Average number of Employees Boarded in Hospital .....	....	....
Daily Cost per capita for Provisions for all persons supported .....	....	....

SOCIAL SERVICE DEPARTMENT

Former Cases Cared for, who have been cared for in some previous fiscal year .....	....	....
New Cases Cared for .....	....	....
Total Cases Cared for .....	....	....
Visits to Homes for Social Service .....	....	....
Visits to Homes of Patients for Nursing Care .....	....	....
Visits to Ward Patients needing Social Service Care .....	....	....
Visits Made at Social Service Office .....	....	....
Total Visits .....	....	....
Former Cases Given Material Relief who have received such relief in some previous fiscal year .....	....	....
New Cases Given Material Relief .....	....	....
Total Cases Given Material Relief .....	....	....
Cases referred to Organizations for Material Relief or Employment .....	....	....
Patients sent to Convalescent Homes and Sanatoria .....	....	....
Patients sent to Hospitals, Homes for Incur- ables and Aged .....	....	....
Patients sent to Fresh Air Homes .....	....	....

**INSTRUCTIONS REGARDING DISTRIBUTION OF
EXPENSES INCLUDING OPERATING,
CORPORATION, AND OTHER**

ADMINISTRATION EXPENSES

1. SALARIES, OFFICERS AND CLERKS

This account includes the salaries of general officers of the Hospital and their assistants or clerks, whose salaries are not directly chargeable to any department.

This account should not include salaries of officers or clerks, who are exclusively engaged with the management of the corporation, estate or sources of revenue outside of the ordinary receipts of the hospital proper. If certain officers or clerks are partly engaged in this manner, a proper proportion of their salaries should be charged accordingly.

2. OFFICE EXPENSES

This account includes car fares, express charges, messenger service, subscriptions to newspapers and periodicals, office furniture and fixtures, and such other office supplies as are not properly chargeable to any other subdivision of Administration Expenses or to Corporation Expenses.

3. STATIONERY, PRINTING AND POSTAGE.

This account includes the cost of printing annual reports, blank books, blank forms, paper, stationery, stationery supplies, etc., used in the general work of the hospital. It should not include expenditures of this nature made for corporation purposes.

The following is a list of the more important items which may be chargeable to this account:

Arm rests	Circulars	Invoice books
Binders	Copy (impression) books	Legal cap paper
Blank cards	Dating stamps	Letter paper
Blank paper	Envelopes	Manifold paper
Blank tablets	Erasers	Mimeographs
Blotters	Eyelet punches	Mucilage
Blotting paper	Eyelets	Mucilage brushes
Calendars	Hektographs	Notices
Carbon paper	Indexes	Numbering stamps
Cardboard	Ink	Oil paper
Cards	Inkstands	Orders

Paper	Fins	Shipping tags
Paper baskets	Postage	Shorthand books
Paper clips	Printed cards	Sponge cups
Paper cutters	Printed tablets	Sponges
Paper fasteners	Rubber bands	Telegraph blanks
Paper files	Rubber stamps	Tissue (impression) paper
Paper weights	Rulers	Twine
Pencil erasers	Ruling pens	Typewriter supplies
Pencils	Scrap books	Waste baskets
Penholders	Sealing wax	Water holders
Pen racks	Seals	Wrapping paper, etc.
Pens	Shears	

4. TELEGRAPH AND TELEPHONE.

This account includes all expenditures, account telegraph messages, rent of telephones, salaries of operators or maintenance of telephones and telephone lines.

5. LEGAL EXPENSES.

This account includes all fees and retainers paid for services of attorneys, costs of suits and all legal and court expenses incurred in the operation of the Hospital. It should not include expenditures of this nature made for corporation purposes.

6. MISCELLANEOUS.

This account includes such other Administration Expenses as are not directly chargeable to any of the foregoing accounts, or to Corporation Expenses.

PROFESSIONAL CARE OF PATIENTS

7. SALARIES AND WAGES.

This account includes the salaries and wages of employes under the various headings named.

8. MEDICAL AND SURGICAL SUPPLIES.

This account includes the cost of apparatus and instruments, medical and surgical supplies, and alcohol, liquors, wines, etc., purchased for the general use of the Hospital, not specifically chargeable to any department.

It would not, however, include the purchase of new and additional apparatus and instruments in large quantities, which should be charged to capital account, under the heading provided therefor.

9. CLOTHING, ETC., FOR USE OF PATIENTS IN HOSPITAL.

This account includes the cost of clothing, slippers, tooth-

brushes, etc., for patients' use while in the hospital. If any such articles are made in the hospital the cost of the material used and labor employed should be charged to this account.

10. EQUIPMENT FOR NURSES.

This account includes the cost of uniforms, books and instruments, if furnished to the nurses by the Hospital.

If uniforms, books and instruments are purchased by the Hospital, to be paid for later by the nurses, they should be charged to the General Material Account, and that account should be credited when these are paid for by the nurses.

11. UNIFORMS, ETC., FOR STAFF AND ORDERLIES.

This account includes the cost of uniforms, operating gowns, etc., for staff and orderlies. If any such articles are made in the hospital the cost of the material used and labor employed should be charged to this account.

12. PATHOLOGICAL DEPARTMENT.

(a) *Salaries and Labor.* This account includes the salaries and wages of physicians, assistants, and any other employes in this department, including amounts paid for cost of labor in making repairs or maintaining the equipment of this department.

(b) *Supplies.* This account includes the cost of all apparatus and instruments, medical and surgical supplies, and any other supplies whatsoever, which are properly chargeable to this department; also, the cost of any materials used in making repairs or maintaining the equipment of this department.

13. DISPENSARY OR OUT-PATIENT DEPARTMENT.

(a) *Salaries and Labor.* This account includes the salaries and wages of physicians, assistants, nurses, and any other employes in this department.

(b) *Supplies.* This account includes the cost of all apparatus and instruments, medical and surgical supplies, and any other supplies whatsoever, which are properly chargeable to this department.

14. EMERGENCY WARD OR OUT-PATIENT DEPARTMENT.

(a) *Salaries and Labor.* This account includes the salaries and wages of physicians, assistants, nurses, and any other employes in this department.

(b) *Supplies.* This account includes the cost of all apparatus and instruments, medical and surgical supplies, and any other supplies whatsoever, which are properly chargeable to this department.

15. SOCIAL SERVICE DEPARTMENT.

(a) *Salaries.* This account includes the salaries of nurses or other employes in this service.

(b) *Supplies.* This account includes the cost of all medical and surgical supplies, food, clothing, or any other supplies purchased for this service for use of patients, etc.

16. X-RAY SERVICE.

(a) *Salaries and Labor.* This account includes the salaries and wages of physicians, operators and any other employes in this service.

(b) *Supplies.* This account includes the cost of apparatus and supplies which are properly chargeable to this service.

DEPARTMENT EXPENSES**17. AMBULANCE.**

(a) *Labor.* This account includes the wages of all employes in this department; also the cost of any other labor in connection with making repairs or maintaining the equipment of this department.

(b) *Supplies.* This account includes the cost of all equipment and supplies of any nature which are properly chargeable to this department; also, the cost of any material used in making repairs or maintaining the equipment of this department. It should not include, however, new and additional equipment, such as ambulances, live stock, etc., as it is considered more proper to charge such new equipment to capital account, under the heading provided therefor.

18. TRAINING SCHOOL.

(a) *Salaries and Labor.* This account includes the salaries and wages of officers, instructors, and any other employes which are chargeable exclusively to the cost of operating and maintaining the training school, and which can not properly be charged to any other account.

(b) *Supplies.* This account includes the cost of supplies and materials which are directly chargeable to the cost of operating and maintaining the training school exclusively, but does not include the cost of supplies for housekeeping, kitchen, laundry, steward's department, and general house and property expenses in connection with the training school, which should be charged under their respective headings elsewhere, together with other expenses of similar character for the general hospital, as it does not seem desirable to further subdivide the training school account.

19. HOUSEKEEPING.

(a) *Labor.* This account includes the salaries and wages of the housekeeper and all persons employed in this department, including waitresses, chambermaids, scrubwomen, porters, etc.; also, all persons employed in making and maintaining housekeeping supplies and in cleaning, etc., chargeable to the general hospital and training school, and not chargeable to any other department.

(b) *Supplies.* This account includes the cost of furniture and fixtures, such as beds, bedding, chairs, tables, tableware, linen, and all other housekeeping supplies. It also includes the repairs of same. It should not include, however, large quantities of new and additional furniture, as it is considered more proper to charge these to capital account, under the heading provided therefor.

20. KITCHEN.

(a) *Labor.* This account includes wages and labor of all persons employed in this department, in connection with the preparation and general distribution of all food.

(b) *Supplies.* This account includes the cost of all kitchen utensils, fuel used in the kitchen range and other supplies and materials chargeable to the operation and maintenance of the kitchen, not including, however, provisions mentioned under the heading of steward's department.

21. LAUNDRY.

(a) *Labor.* This account includes the wages of employes engaged in this department or the cost of laundry work done outside. It also includes the cost of any labor in connection with repairs or maintenance of equipment of this department.

(b) *Supplies.* This account includes the cost of all supplies used in this department, including the materials used in connection with operating and maintaining the equipment of this department.

22. STEWARD'S DEPARTMENT.

(a) *Labor.* This account includes the wages of all persons employed in receiving, storing and distributing the supplies of this department.

(b) *Provisions.*

Bread.—This account includes the cost of all bread, cake, pastry, etc., purchased.

Milk and Cream.—This account includes the cost of all milk, cream, cheese and ice cream purchased.

Groceries.—This account includes the cost of all groceries, canned goods, flour, dried fruit, etc.

Butter and Eggs.—This account includes the cost of all butter and eggs.

Fruits and Vegetables.—This account includes the cost of all fresh fruits and fresh vegetables.

Meat, Poultry and Fish.—This account includes the cost of all meat, whether fresh, dried or smoked, and of poultry, game, fish and all sea food.

GENERAL HOUSE AND PROPERTY EXPENSES

23. ELECTRIC LIGHTING.

This account includes the cost of all labor, supplies and materials used in connection with operating and maintaining the electric lighting plant, not including, however, the cost of maintaining machinery used in connection with same, which is chargeable to maintenance, machinery and tools. It includes the cost of maintaining electric lamps, fixtures or wiring, but does not include the cost of operating steam plant or dynamos, which is chargeable to maintenance, machinery and tools. This account of electric lighting includes the cost of any electric light, if furnished from outside.

24. FUEL, OIL AND WASTE.

This account includes the cost of all fuel, oil and waste used in connection with operating and maintaining the power, lighting and heating plant, but does not include the cost of fuel used in the kitchen or laundry range.

25. GAS.

This account includes the cost of all gas.

26. ICE.

This account includes the cost of all ice.

(If Refrigerating Plant is used, indicate by foot-note.)

27. INSURANCE.

This account includes the cost of all insurance for account of the hospital, except fidelity insurance, which should be charged to Miscellaneous Administration expenses.

28. MAINTENANCE REAL ESTATE AND BUILDINGS.

This account includes the cost of all labor and materials used in connection with repairs and maintenance of real estate and buildings in the hospital group. It includes the cost of repairs

to fences, sidewalks, and the cost of keeping sidewalks and grounds in good order, shoveling snow, etc.

This account should not be charged with repairs and renewals of furniture and fixtures such as beds, bedding, chairs, tables, tableware, etc., which are chargeable to housekeeping supplies.

This account does not include the cost of new and additional real estate and buildings. It is thought more proper to charge the cost of these to capital account, under the headings provided for sites and grounds or buildings.

29. MAINTENANCE, MACHINERY AND TOOLS.

This account includes the cost of all labor or materials used in connection with repairs, maintenance and renewals of boilers, stationary engines, dynamos, pumps, elevators and other machinery, including the shafting, belting and other appliances for running machinery and all tools and fixtures used in connection therewith.

It includes the wages of engineers, firemen, elevator-men, etc., not directly chargeable to other accounts.

This account should not include the cost of expensive new machinery and tools, except in so far as these replace old machinery and tools. It is considered that new additional machinery and tools are more properly chargeable to this heading under capital account.

30. PLUMBING AND STEAMFITTING.

This account includes the cost of all labor and materials used in connection with repairs and renewals of all water, gas or steam pipes and fittings.

31. RENT.

This account includes the cost of rental of buildings used in connection with hospital work.

32. MISCELLANEOUS.

This account includes the cost of any labor and materials chargeable to general house and property expenses, not included in any of the headings already provided for.

CORPORATION EXPENSES

33. SALARIES OFFICERS AND CLERKS.

This account includes salaries of officers and clerks, who are exclusively engaged with the management of the corporation, estate or other sources of revenue outside of the ordinary receipts of the hospital proper.

If certain officers or clerks are partly engaged in this manner

a proper proportion of their salaries should be charged accordingly.

34. OFFICE EXPENSES.

This account includes such corporation expenses as car fares, express charges, messenger service, subscriptions to newspapers and periodicals, rent of safe deposit box, office furniture and fixtures and such other office supplies as are not properly chargeable to any other subdivision of Corporation Expenses or Administration Expenses.

35. STATIONERY, PRINTING AND POSTAGE.

This account includes expenditures of this nature for corporation purposes and for soliciting Donations, etc.

36. LEGAL EXPENSES.

This account includes expenditures of this nature made for corporation purposes.

37. INTEREST ON MORTGAGES AND LOANS PAYABLE.

This heading explains itself.

38. TAXES.

This account includes all taxes, if any, paid on property used for hospital purposes.

Taxes paid on property held for investment and not used for hospital purposes should be debited to income, if any, from such investment. If there is no income from such investment, these expenses may be debited to the capital account of such investment, if the prospective value of the investment seems to justify such action. Otherwise such taxes may be charged as a part of Corporation Expenses.

39. MISCELLANEOUS.

To this account should be charged any other corporation current expenses not properly chargeable to any of the other headings provided, including petty current expenses paid on account of investments.

Current expenses other than petty current expenses paid on property held for investment and not used for hospital purposes should be debited to income, if any, from such investment. If there is no income from such investment, these expenses may be debited to the capital account of such investment if the prospective value of the investment seems to justify such action. Otherwise such expenses may be charged as a part of Corporation Expenses.

40. CURRENT EXPENSES FROM SPECIAL FUNDS FOR STATED PURPOSES, other than regular Current Hospital Expenses.

(Show expenditure from each fund separately.)

This account explains itself.

CAPITAL EXPENDITURES

41. To Sites and Grounds Account, Buildings Account, Furniture and Fixtures Account, Machinery and Tools Account, Apparatus and Instruments Account, or Ambulances, Live Stock, etc., Account, under the heading "Capital Expenditures" (Schedule 3) may be charged the cost of any such new and additional Hospital Property or Equipment to such extent as it does not renew or replace property or equipment already in use and to such extent as it increases the value or efficiency of the assets concerned. Ordinarily it would hardly seem worth while to charge small expenses of such nature to Capital Account unless the aggregate amount of such small expenditures, in the opinion of the hospital officials concerned, seemed to justify such action.

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APPENDIX

ADVANTAGES OF UNIFORM AND INTELLIGENT HOSPITAL FINANCIAL REPORTS AND STATISTICS

SOME advantages to hospitals or other similar institutions of adopting financial and statistical reports in form similar to that recommended in this book are as follows:

First.—It provides an intelligent and accurate system of accounting, which has proved entirely satisfactory to a number of different institutions, and is recommended by many practical hospital experts and by certified public accountants.

Second.—The system of bookkeeping herein recommended involves less work, considering results obtained, than any other system of accounting heretofore recommended for general adoption by hospitals.

Third.—Where a uniform system of accounts and statistics is used by different hospitals, comparisons can be made on a fair and intelligent basis. These comparisons are of much value and interest not only to officials of hospitals, but also to the public who may be interested in the work and results obtained by such institutions.

Fourth.—As many hospitals and other similar institutions are largely maintained by contributions from the public, such institutions should inform the public by means of comprehensive and uniform financial reports and statistics as to assets and liabilities, revenue and expenses, work accomplished and cost of same. Where such information is furnished in some uniform manner it is much more easily understood by all interested, than if each different institution makes reports in some manner peculiar to itself with which the public is not familiar.

OBJECT OF THIS APPENDIX

In order to explain as clearly as possible to those who are not accountants just what forms and account books may be used and how the various entries and statements may be made in keeping accounts in accordance with this system, there are given in this Appendix descriptions and illustrations of the forms and entries used by The Presbyterian Hospital in the City of New York.

APPLICABILITY OF THIS SYSTEM OF ACCOUNTING TO ALL SORTS OF CHARITABLE INSTITUTIONS

With slight modifications to suit varying conditions, the system of accounting described herein should be applicable to any hospital, large or small. In the case of small institutions, many of the subdivisions shown on the schedules and elsewhere, if not needed, may be omitted entirely, which would simplify the statements and accounts. For very large hospitals or for those doing special work, it may be desirable to have some additional or different subdivisions than those shown in the Schedules, but the method of keeping the accounts, and the general arrangement of the forms and statements should be about the same in any case. The same system of accounting with proper modifications of details could likewise be applied in keeping the accounts of any other kind of charitable institution.

DOUBLE ENTRY SYSTEM OF BOOKKEEPING

Under the double entry system of bookkeeping, now generally used by up-to-date corporations, any expense incurred or paid, or any loss or depreciation charged must be debited to some General Ledger Account, and credited to another, and any revenue, receipt or profit accrued or received must be credited to some General Ledger Account and debited to another. If the debit sides of all these Ledger Accounts are then totaled, the results should equal the sum of all the totals on the credit side of all Ledger Accounts.

In these same General Ledger Accounts, if the difference only in the totals of the entries on the debit side and the credit side, or the balance of each account is entered upon what is called a Balance Sheet on the debit side of the Balance Sheet, opposite accounts in which the debits exceed the credits, and on the credit side of the Balance Sheet, opposite accounts in which the credits exceed the debits, the total of all these balances on the debit side of the Balance Sheet should, of course, agree with the total of all the balances on the credit side of the Balance Sheet, if the entries have been correctly made and footed.

If these totals do not agree, it is evident some error has been made, which must be found and rectified.

The advantages of this double entry system of accounting are that it enables its users to easily and accurately test the correctness

of the entries and footings made on the books, and to determine the proper debit or credit balance of any General Ledger Account.

SUPERINTENDENT'S ACCOUNTS

The following paragraphs describe the various forms used in the Superintendent's office of the Presbyterian Hospital and the manner in which entries are made to the accounts referred to.

VOUCHERS

Vouchers are used for convenience to provide a uniform size and kind of blank on which to describe each respective bill, as illustrated on Exhibit A. They also bear suitable certificates for clerks and officials to sign, stating that all extensions, additions and calculations in the account have been examined and found correct, and that the account has been properly entered on the books and has not been previously entered or paid, and also that the account is correct and has been incurred for the benefit of the Hospital.

Provision is also made so that the party in whose favor a voucher is made may sign his receipt thereon of the amount called for by the voucher.

On the back of each voucher it is found convenient to print all of the headings adopted in the classification of expenses, to which any expense paid by voucher might be charged, not including pay-roll expenses, as a similar provision can be made on the back of some of the pay-roll sheets, so that distribution of pay-rolls to the proper headings can be recorded on the back of the last sheet of the pay-roll in the same way, as the pay-roll is treated as one voucher.

A clear record may thus be kept on each voucher and in a Voucher Register showing to what account or accounts each voucher has been charged.

Vouchers should be consecutively numbered, to correspond with the number given in the Voucher Register. It is suggested that each voucher be dated with the date that the Cash Book shows it has been paid. After being paid vouchers should be filed for reference in consecutive numerical order, so they may be easily referred to if desired.

The vouchers only are usually sent out of the Superintendent's office between the 10th and 15th of each month, when bills for the preceding month are ready for payment, having been approved

by the Superintendent and some member of the Board of Managers. Where special discounts are offered for more prompt payment vouchers may be paid more promptly. As the Superintendent has a complete record of each voucher on his Voucher Register and also has in his office the original bills to which each voucher refers, the extra labor and expense of making separate checks is not considered necessary. Considerable labor will be saved if vouchers are made in the form of and used as a check, as illustrated on Exhibit A. When such vouchers are mailed in payment of bills, they are almost invariably receipted and returned promptly to the Hospital through the bank at which they are payable.

EXPENSES PAID BY VOUCHERS THROUGH THE SUPERINTENDENT'S OFFICE

It will simplify the keeping of accounts if all current expenses indicated on Schedule 2 and capital expenditures indicated on Schedule 3 are paid by vouchers through the Superintendent's office.

Large bills for prepaid insurance may be paid, when rendered, direct by the Treasurer and apportioned monthly to Operating Expenses, as explained in footnote under heading Prepaid Insurance Account on page 79.

Expenditures for assessments, which may increase the value of property held in investment account or for additions and betterments to property held in investment account, should be paid direct by Treasurer's check and charged on the Treasurer's books to the investment account concerned to the extent that such expenditures increase the value of the investment concerned.

Taxes and current expenses, other than petty current expenses, on property held for investment may be paid direct by Treasurer's check and charged against income, if any, of the investment concerned. If there is no income it may be found preferable to charge such expenses to capital account of the investment concerned, if the prospective value of the property seems to justify so doing. Otherwise such expenses may be paid by Superintendent's voucher and charged as a part of Corporation Expenses.

PAY-ROLLS

Sample pay-roll sheets are illustrated on Exhibits B and B1. The distribution of pay-roll expenses is printed on the back of

EXHIBIT A

APRIL 18TH 1908 Received of THE PRESBYTERIAN HOSPITAL IN THE CITY OF NEW YORK
 FIVE HUNDRED TWENTY-SIX AND 48/100 ***** Dollars, \$526.48
 in full for the following account:

(Sign here) Charles T. Davis

READ THIS.—The above Receipt must be held and signed by the party to whom this voucher is made or who signs by another party; the amount is the amount due to the party to whom this voucher is made. This receipt must NOT be cut off from the body of this voucher.			
MARCH	5	For GLASS SLIDES, SPECIMEN GLASSES AND TEST TUBES	29 04
	14	OPERATING TABLE AND SURGICAL INSTRUMENTS	418 37
	24	CATGUT, PUSS BASINS, RUBBER SHEETING AND TABLE TOPS	62 72
	31	REPAIRING, SHARPENING AND REPLATING INSTRUMENTS	16 35
			526 48
EXHIBIT A			
ACTUAL SIZE OF THIS VOUCHER 8 X 9-1/4			
as per bills of dates shown.			
I certify that I have examined all extensions, additions and calculations in the above account and find them correct, and have entered the account on the books of the Hospital and the same has not been previously entered or paid.		I certify that the above account is correct and has been incurred for the benefit of THE PRESBYTERIAN HOSPITAL.	
<u>Hudson D. Mallock</u> Clerk.		<u>Spring Fisher</u> Superintendent.	
		<u>H. S. Shorne</u> Manager.	

THE PRESBYTERIAN HOSPITAL:
 IN THE CITY OF NEW YORK,

New York City, N. Y. APRIL 15TH 1908

To MR. CHARLES T. DAVIS, Dr.

for the above account.

Address 556 DEAN STREET, BROOKLYN, N. Y.

This voucher, when signed by the proper officials of the Hospital, is payable in current funds at the FIDELITY BANK, NEW YORK CITY, when receipted in accordance with the directions above, printed in red ink.
 PLEASE COLLECT THIS VOUCHER PROMPTLY SO THAT THE HOSPITAL MAY BE ASSURED OF ITS RECEIPT.

NOTE: The advantage of having a voucher printed as indicated above is that it may be folded once and placed in an outlook envelope so that the name and address of the party in whose favor the voucher is made, as shown on the voucher, serves as the mailing address, thereby avoiding additional labor.

By the sample voucher it will be noted that provision has been made for approval by some member of the Board of Managers. The President or Executive Committee might from time to time designate the manager, whose duty it would be to approve vouchers, if found correct. Such rotation of responsibility might increase the interest of the managers and make them more familiar with the actual workings and expenditures of the Hospital.

It also increases the likelihood of valuable suggestions as to improving the management.

In case it is desired to have a member of some committee also approve such vouchers as concern his particular committee, additional endorsements may be made accordingly.

It would, of course, be optional with the hospital authorities as to whether they instruct the bank to honor vouchers when signed only by the Superintendent or Assistant Superintendent and by the Chief Clerk or Assistant Chief Clerk or whether the voucher must also bear the signature of any other hospital official."

PAYABLE AT
FIDELITY BANK,
NEW YORK CITY.

Pay NASSAU NATIONAL BANK,
of Brooklyn, or order,
CHARLES T. DAVIS.

Exhibit "A"
(Back of Voucher)

THE PRESBYTERIAN HOSPITAL
IN THE CITY OF NEW YORK,
Madison Avenue and 74th St., New York, N. Y.

Voucher No. 3705 Amount, \$ 526.48
Favor of CHARLES T. DAVIS
Month of MARCH 1928

DISTRIBUTION			
Administration Expenses			
Office Expenses			
Stationery, Printing and Postage			
Telephone and Telegraph			
Legal Expenses			
Hospital Bureau of Standards and Supplies			
Miscellaneous			
Professional Care of Patients			
Salaries of Instructors			
Medical and Surgical Supplies			
Apparatus and Instruments	4	18	37
Medical and Surgical Supplies		3	2
Alcohol, Liquors, Wines, etc.			
Clothing, etc. for Patients in Hospital			
Equipment or Nurses			
Uniforms			
Books			
Instruments			
Uniforms for Staff and Orderlies			
LABORATORIES PATHOLOGICAL		29	04
OUT-PATIENT DEPARTMENT		16	29
VISITING AND HOME NURSING			
X RAY SERVICE			
PHOTODUPLICATION SERVICE			
Department Expenses			
AMBULANCE SERVICE		16	35
Housekeeping Supplies		14	03
Kitchen Supplies			
Laundry Supplies			
Steward's Dept. Provisions:			
Bread			
Milk and Cream			
Groceries			
Butter and Eggs			
Fruits and Vegetables			
Meat, Poultry and Fish			
Educational and Scientific Work			
General House and Property Expenses			
Electric Lighting			
Fuel, Oil and Waste			
Gas			
Ice			
Insurance			
Maintenance, Real Estate and Buildings			
Maintenance, Machinery and Tools			
Plumbing and Steamfitting			
Miscellaneous			
Corporation Expenses			
Office Expenses			
Stationery, Printing and Postage			
Legal Expenses			
Interest on Mortgages or Loans Payable			
Taxes			
Gratuities to House Staff			
Miscellaneous			
Current Expenses from Special Funds			
GENERAL MATERIAL			
Capital Expenditures			
TOTAL,		526	48

EXHIBIT B

THE PRESBYTERIAN HOSPITAL

Pay Roll for Month

Ending March 31, 1908

Folder No. 3666

Sheet No. 19

No.	NAME	POSITION	No. of Days	Date	Amount Paid	SIGNATURE	REMARKS
	Amount brought forward						
76	John B. Hunter	First Assistant	31	11.00	11.00	John B. Hunter	January 10.00
77	Thomas Burnes	Second Assistant	31	90.00	90.00	Thomas Burnes	
78	John Collins	Third Assistant	31	50.00	50.00	John Collins	
79	George Harding	Nurse	31	70.00	70.00	George Harding	
80	Charles Jones	Physician	31	25.00	25.00	Charles Jones	
81	David Brown	Physician	31	25.00	25.00	David Brown	
82	Anthony Coleman	Physician	31	20.00	20.00	Anthony Coleman	
83	Robert Anderson	Physician	31	20.00	20.00	Robert Anderson	
84	Patrick Mahoney	Physician	31	10.00	10.00	Patrick Mahoney	
85	Charles Murphy	Physician	31	70.00	70.00	Charles Murphy	
86	George Langdon	Physician	31	10.00	10.00	George Langdon	
87	James Carlson	Physician	15	23.00	23.00	James Carlson	
88	James Muldrew	Physician	17 1/2	21.00	21.00	James Muldrew	
89	James Burnes	Physician	31	33.00	33.00	James Burnes	
90	William Kendall	Physician	31	25.00	25.00	William Kendall	
					423.50		
						Robert B.	
						including 20.00 for expenses for horse-drawn	
					923.50		
	Total for Current Month						

I certify that the above mentioned persons were employed as shown and that the respective amounts have been paid as shown.

George Harding
Treasurer

I certify that I have examined all extensions, additions and deductions in the above account and find them correct and have entered the amounts on the books of the Hospital and the same have been previously audited and approved.

John B. Hunter
Manager

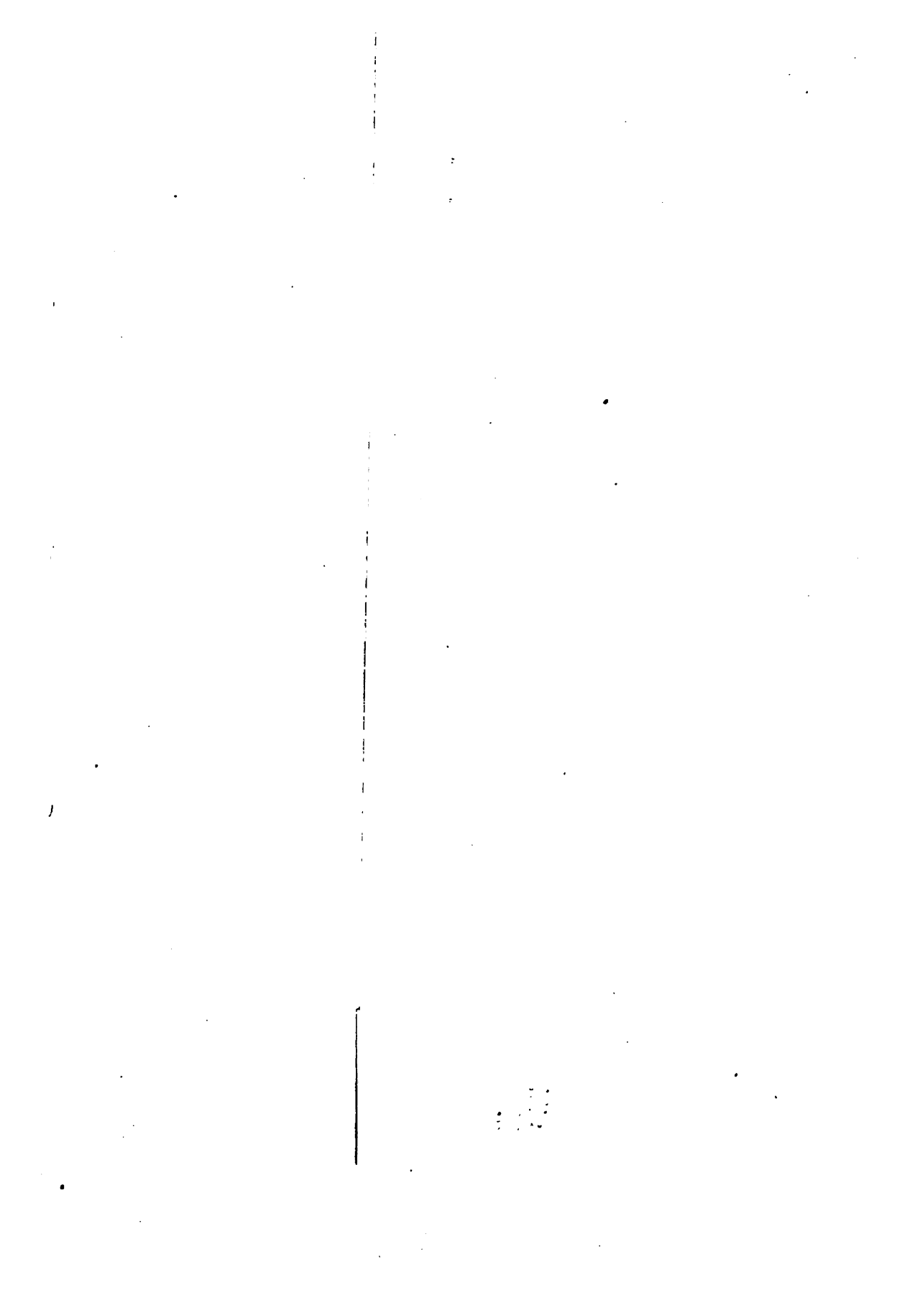
Approved:

W. S. F. Jones
Surgeon

Filed as above except as noted.

EXHIBIT B

[illegible]



only a small percentage of the pay-roll sheets, as this distribution need be shown only on the last sheet of the monthly pay-roll, from which the expenses chargeable to each account can be posted to the Voucher Register, as is done in the case of other vouchers.

It will be found convenient to have pay-roll sheets printed in loose leaf form so that they can be carried in suitable binder in the order and number desired, in order to properly protect them, and so that when no longer needed for frequent reference these pay-roll sheets can be removed from the binder and can be properly filed.

USE OF LISTING MACHINE FOR MAKING PAY-ROLLS, ETC.

At the Presbyterian Hospital it has been found desirable to use an automatic listing machine for listing names, numbers, occupations and rates of pay of employes on pay-rolls, and names, numbers and occupations on time clock cards, numbers, names and amounts on pay envelopes and preparing lists showing names and occupations of all employes.

Such a machine insures accuracy, lessens expense and expedites the work. The name plates give a current card index of employes.

This machine is equipped with automatic listing attachments for listing employes' names on pay sheets, and can be adjusted to print to almost any horizontal ruling. It is equipped with a duplicating and repeating attachment, which permits printing the same name twice, if desired, so that printing can be done on both sides of a time clock card. Only one plate is required for each employe for the printing above mentioned on time cards, pay-roll sheets and pay envelopes.

Cut-offs are furnished for omitting the impression of certain portions of the name plate, when desired. The rate can be omitted from printing when making out the employes' time clock cards and pay envelopes, etc.

In listing the pay-roll sheet, Exhibit B1, illustrated herewith, the cut-off is used for omitting the printing of the large time clock number where it appears on the name plate. The name plates usually consist of three parts, the frame, the proof-card, and the indestructible printing plate in one or two sections. The use of the two-section plate greatly minimizes the cost of maintenance. The lower section is made to show the employe's name and rate of pay and can be slipped out and discarded, if an em-

ploye is dropped from the pay-roll, or can be slipped into another frame with another number when an employe is transferred from one department to another. The upper section of the plate with the number and occupation remains intact.

Where pay-rolls are large or subject to frequent changes and additions, it will be found more economical and satisfactory to purchase and keep in the office also, a machine for embossing the employes' name plates, rather than to have this work done by outside parties.

Changes and additions can thus be made immediately as they occur, and the name plates of employes kept accurately up to date at all times. The name plates can be kept sorted according to departments or filed alphabetically.

On the morning of the sixteenth, and on the morning of the first of each month, it is the practice of The Presbyterian Hospital to make on plain sheets of paper a complete list of all persons employed during the previous half month.

The time cards are removed from the time clock rack, and the number of days that an employe is entitled to be paid for as shown by the time card, is posted opposite the employe's name, and the amount of pay he is entitled to is posted opposite his name.

These extensions are then listed on an adding machine, and the desired totals are obtained.

These preliminary pay-roll sheets, if it is considered necessary, are submitted to heads of departments concerned for approval. When approved, small pay envelopes are made up bearing name and time card number of employe and amount of payment.

The amounts shown on the pay envelopes are then totaled on the adding machine to see that the grand total of these agrees with the grand total of the preliminary pay-roll.

When these amounts have been proved name plates are again run through the listing machine to make a final copy of the pay-roll on the regular pay-roll sheets.

Pay-rolls may thus be easily prepared and ready for payment within two or three days after the close of the period paid for.

PAY-ROLLS AND UNCLAIMED WAGES

At the end of each month when the pay-roll is made up, or semi-monthly, if pay-rolls are paid semi-monthly, the Superintendent makes a voucher in favor of himself for the amount of

the pay-roll and draws from his Voucher Bank Account the amount of cash required for the pay-roll.

At the end of each month the total amount of the pay-rolls is distributed on the Voucher Register and is posted directly to the credit side of a ledger account entitled "Salaries and Wages" and is not included in the total amount of vouchers registered during the month that is posted to the credit side of Voucher Account.

On pay-day the pay-clerk in the Superintendent's office puts the amount of cash due each employe (except those who may already have been paid by time-check, as explained later) in a separate envelope bearing a number which corresponds with a number assigned to such employe on the pay-roll. He then visits each of the different departments of the hospital and in the presence of the head of that department, or his or her representative, who can identify employes, distributes cash to parties entitled thereto, who acknowledge receipt of same by signing their names in the signature column of the pay-roll.

In case some employes are not on hand ready to receive their pay the Superintendent may hold such unclaimed wages in his safe for a period not to exceed two weeks, to see if they are called for, and if not by that time claimed, they may then be redeposited in the Superintendent's General Cash Bank Account. Thereafter, as any such unclaimed wages are called for, it has been found preferable to pay these by checks drawn on the Superintendent's General Cash Account.

In case an employe is not present on pay-day to collect his cash and desires to have his pay forwarded by mail, the Superintendent redeposits in the bank the cash, if any, he may be holding in his safe for account of such employe and sends him a check drawn against the Superintendent's General Cash Bank Account for the amount due. Where pay-checks are drawn the check number and date should be noted opposite the employe's name in the signature column on the pay-roll.

As salaries and wages are paid by cash or by check the total amount paid out on that account (including payments made by pay-roll cash to reimburse Petty Cash Account for time-checks paid or for Advances on account of salaries made through Petty Cash) is entered from time to time in the column headed "Salaries and Wages Paid" on the credit side of the General Cash Book. At the end of each month the total of this column is posted direct to the debit side of the "Salaries and Wages Account" on the Superintendent's Ledger, as shown later.

TIME CHECKS

In case employes leave the service of the Hospital and it is desired to pay them their salary or wages before the regular monthly pay-roll is made up, Time Checks, size $7\frac{1}{2}'' \times 3\frac{1}{8}''$, consecutively numbered, in the following form are issued and properly certified and record of same is kept on a stub as indicated. It has been found convenient to have these time checks bound in small books with manila paper cover, containing 100 checks each, one check per page.

No.....190	No.....
	THE PRESBYTERIAN HOSPITAL
Favor of.....	TIME CHECK—NOT NEGOTIABLE
Occupation.....	New York.....190..
Days.....	This Certifies, That.....employed as
	.....has worked.....days in month of.....190..
	at \$.....per....., and is entitled to.....dollars and
	.....cents.....
Rate.....	SUPERINTENDENT
	Time given has been noted Received payment in full,
	in time book opposite name
Amount \$.....	.....
	Witness.....
Issued by.....	Amount \$.....

When such time-checks are receipted by the parties in whose favor they are made, they are then paid in cash and are carried in the Superintendent's Petty Cash Account until the next regular pay-day.

When the pay-roll is made up records of time-checks issued are noted thereon as indicated on Exhibit B, and the Superintendent's Petty Cash Account is reimbursed from the pay-roll cash the amount of money advanced from his "Petty Cash," as shown by the receipted time-checks carried in his Petty Cash. These receipted time-checks should then be filed with the receipted pay-rolls as evidence that the employes concerned had received their pay.

ADVANCES PAID ON ACCOUNT OF SALARIES AND WAGES

If pay-rolls are paid twice a month it should be entirely unnecessary to make any payments on account of salaries or wages

in advance of pay-day, except perhaps in some cases to employes leaving the service to whom time-checks may be given and cashed in advance of the regular pay-day.

If, however, pay-rolls are paid only once a month and if, in cases of emergency, it is deemed advisable to pay certain employes, who are not leaving the service, part of their salary or wages on account before pay-day, part payments in cash may be made from Petty Cash and entered in detail on the credit side of the Superintendent's Petty Cash Book. For such payment a receipt should be taken from the employe concerned reading about as follows:

THE.....HOSPITAL,

New York.....19...

This certifies that.....
is entitled to.....Dollars on account
for services rendered during.....

.....
 Head of.....Department or Chief Clerk

Received the above named amount

These receipts for advance salary or wages should be carried by the Superintendent in his Petty Cash Drawer.

At the end of the month, when the pay-envelopes are made up, these receipts should be returned to the employes concerned in their pay-envelopes together with the remaining amount of cash due them for services rendered during the month, and receipt for payment in full should be taken from the employe concerned in the signature column of the monthly pay-roll, and Petty Cash should be reimbursed with pay-roll cash accordingly.

CARD RECORD OF UNCLAIMED WAGES

In order to facilitate keeping track of exactly what unclaimed salaries and wages go to make up the total amount of unclaimed salaries and wages at any time, a small card record is kept for each individual to whom unclaimed salary or wages may be due. This card record is made when any unclaimed salaries or wages are deposited by the Superintendent in the bank.

Each card shows the name of the person, the individual monthly reference number on the pay-roll, the amount of salary or wages due and the month for which such amount is due.

As salaries or wages formerly unclaimed, are called for, reference is made to the card record of the individual concerned, which facilitates reference to the original pay-roll. Superintendent's checks are then issued accordingly and the card record for the individual concerned is then destroyed and the number and date of the pay-check is noted on the pay-roll in the signature column opposite the name of the party paid unless the latter acknowledges receipt by signing the pay-roll.

At the end of each month, when the Superintendent's Ledger Account of Salaries and Wages is balanced, that part of the balance shown on the credit side which represents Unclaimed Wages, as explained in footnote under "Salaries and Wages Account" on page 55, must agree with the total amount of unclaimed salaries or wages, as shown in detail on the card records of such unclaimed salaries and wages referred to above.

UNCLAIMED WAGES TRANSFERRED TO SURPLUS AND DEFICIT ACCOUNT THROUGH THE TREASURER'S BOOKS

From time to time the Superintendent carefully examines the card records of unclaimed wages and before closing his books at the end of each fiscal year he authorizes Journal Entry No. 7 as shown on page 50, whereby salaries and wages unclaimed for more than one year, which probably will never be claimed, are credited to Superintendent's Account with Treasurer, if such action is approved by the proper official.

SUPERINTENDENT'S VOUCHER REGISTER

In order to avoid making separate entries to General Ledger Accounts for each individual expense incurred, and so that entries need be made for the totals only at the end of each month, and to economize time and labor in recapitulating results, a Superintendent's Voucher Register is used with headings properly arranged in separate columns to correspond closely with the classification of expenses agreed upon, as illustrated on Exhibit C.

It will be found advantageous to have a Voucher Register in loose leaf form, as it is economical to have at least several hundred pages of the Voucher Register printed at one time. On account of the size and weight of these pages, however, the book will be lighter and more easily handled if only a part of these pages are inserted in the binder at one time.

1

If there are apt to be only two or three bills per month for any one subdivision of expenses, it is not necessary to have a separate column for such a subdivision, but it may be grouped with some other expenses under the proper general heading and in a vertical column headed Distribution, the subdivision to which it belongs can be indicated on the same line.

For smaller Institutions than the Presbyterian Hospital having less monthly bills to pay and less subdivisions of expenses, a correspondingly smaller Voucher Register than that illustrated on Exhibit C would be entirely suitable.

For a small hospital, for example, all Administration Expenses may be entered in one vertical column headed Administration Expenses, and in the column headed "Distribution" the subdivision or subdivisions of Administration Expenses to which any vouchers are chargeable may be designated. In such cases where the monthly entries in any one column are not very numerous, it would not be difficult at the end of each month to recapitulate the total amounts chargeable to each subdivision of expenses.

After all the vouchers for the month have been entered upon the Voucher Register, it is then a simple matter to make the necessary footings and recapitulation, so as to show the total expenses for each and all of the different subdivisions called for by the classification of expenses (Schedules 2 and 3).

These totals which represent expenses incurred, but are not cash transactions, are then both debited and credited direct to the proper General Ledger accounts, as indicated hereafter.

References should be made on the Voucher Register to the pages of the Ledger on which totals are posted. The figures required to show the details of Current Expenses (Schedule 2) and Capital Expenditures (Schedule 3) are taken by the Superintendent direct from the Voucher Register.

BILLS RENDERED PAY PATIENTS

At the Presbyterian Hospital it has been found desirable to have only one form of bill, as shown below, for use in billing any pay patients for board, special nursing, etc., or for billing other parties for any Hospital Earnings (Schedule 1).

These bills, each six inches by four inches in size, are printed and consecutively numbered in triplicate in sheets fourteen inches by sixteen inches, each sheet being composed of eight bills with

BILL REGISTER, showing Distribution of Hospital Earnings

as per bills rendered

Private Room

Patients

SHEET NO. *24*

during month

March

1918

Continued

BILL		Due for Board and Attendance during month	Due for Special Nursing during month	Due for use of Operating Room during month	Due for X-Ray Service during month	Other Amounts Due and Accruing during month		TOTAL
Date	Number					Amount	Account	
<i>March</i>	<i>1918</i>							
	Brought forward	1588.35	1128.00	1000.00	80.00	1900.00		3086.35
15	319	50.00	90.00	100.00		20.00	Board of	170.00
15	325	120.00	90.00			245	Per Call	215.00
16	230	12.50	10.00	100.00		250	Medicine	32.50
17	248	14.00	15.00	100.00		1000	Outpatient	49.00
17	259	130.00	90.00			275	Per Call	213.75
18	271	80.00	65.50	100.00		100	Medicine	174.30
18	273	55.00				675	Per Call	55.00
18	288	100.00			28.00	200	Per Examination	130.00
19	295	55.00	36.00			400	Rooming	104.35
19	304	35.00				275	Per Call	35.00
20	317	56.00	30.00	100.00	60.00	200	Electric Fan	160.00
21	326	35.00			25.00	200	Per Examination	60.25
21	327	25.00	25.00			25	Per Call	5.75
21	338	70.00				175	Per Call	71.15
21	343	77.00			24.00	115	Telephone	101.00
21	347	18.50	11.50			200	Per Call	26.00
22	361				10.00	100	Rooming of Food	10.00
23	372	20.00	25.00			40	Per Call	45.90
23	374	60.00				50	Food	60.20
23	381	63.50	10.00	100.00		20	Drugs	83.50
24	386	55.00	80.00			50	Telephone	135.50
24	399	10.00				75	Longer Alk	10.75
25	402	18.00	13.50					31.50
25	405	75.00	20.00	100.00		200	Per Call	105.00
25	411	22.00				150	Rooming	26.35
26	419	69.00	70.00			175	Per Call	178.90
26	428	71.50				3200	Outpatient Food	72.70
29	433	20.00				120	Per Call	20.00
31	438	50.00	75.00	100.00	25.00	1000	Outpatient Per	170.75
31	447	5.00	4.50	100.00		25	Drugs	19.75
31	452	36.00				25	Per Call	36.00
31	454	14.10				30	Telephone	14.30
31	461	31.00	10.00	100.00				41.00
31	470	9.00			18.00			27.00
						45	Per Call	12.45

GISTER

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by indelible pencil carbon at the same time. The a patient's representative. "Ledger Account Card" d, as described later, and charge on the bill that has acerned. The Bill Books , when used, are marked covered and are filed for eded.

REGISTER

a Bill Register, composed inches by fourteen inches, from the book containing patients cared for, etc., the Bill Register, so that m Patients or other parties, y the bills rendered, may each month, without much

are used to show the distri- 1, Semi-Private and Ward nts, in order to obtain the

total earnings from each class, as shown by bills rendered. As entries are made daily in the Bill Register, it is difficult to tell at the first of the month just how much space will be required in the Bill Register to list separately the bills rendered to Private, Semi-Private, or Ward Patients, etc., during the month. It has been found preferable, therefore, to have the Bill Register in loose leaf form with a suitable canvass covered ring binder to hold the loose leafs at the top.

It has also been found convenient for reference to keep filed together the Bill Register sheets referring to the same class of patients, etc., and to number these consecutively beginning with number one the first of each fiscal year.

Bill Register sheets, showing earnings for four or five months previous, which would probably only be needed for reference again when the Superintendent's accounts are audited, may be removed from the binder and properly filled for reference, thereby making the Bill Register a light book of comparatively small size, easily handled.

STUDY HALL RESERVES			
MASTER	FIRST FLOOR	ANGELL HALL	GRADUATE READING ROOM
		BINDERY	ASK AT CHARGING DESK
		IN USE IN BUILDING	

FOR USE IN LIBRARY

Recharge This Book Before Taking Home

Author

Van Schoonhoven

Title

Bill Register

Signature

Wm. H. H. H. H.

Address

1000 University Ave.

Phone

Form 2665

BOOKS TAKEN FROM THE BUILDING ON THIS CHARGE ARE SUBJECT TO A FINE OF 25 CENTS A DAY, U. OF M. GENERAL LIBRARY

CALL NUMBER

VOLUME

319-21

BILL REGISTER, showing Distribution of Hospital Earnings

as per bills rendered

Private Room

Patients

SHEET No. *24*

during month

March

1918

Continued

BILL		Due for Board and Attendance during month	Due for Special Nursing during month	Due for use of Operating Room during month	Due for X-Ray Service during month			Other Amounts Due and Accruing during month		TOTAL
Date	Number							Amount	Account	
<i>March</i>	<i>1918</i>									
<i>Brought forward</i>		<i>1588.35</i>	<i>1128.00</i>	<i>1000.00</i>	<i>80.00</i>			<i>1900.00</i>		<i>3086.35</i>
<i>15</i>	<i>319</i>	<i>50.00</i>	<i>90.00</i>	<i>100.00</i>				<i>20.00</i>	<i>Board of</i>	<i>170.00</i>
<i>15</i>	<i>325</i>	<i>120.00</i>	<i>90.00</i>					<i>275</i>	<i>Dr. Callie</i>	<i>215.35</i>
<i>16</i>	<i>330</i>	<i>125.00</i>	<i>100.00</i>	<i>100.00</i>				<i>250</i>	<i>Dr. Callie</i>	<i>325.50</i>
<i>17</i>	<i>348</i>	<i>120.00</i>	<i>150.00</i>	<i>100.00</i>				<i>100.00</i>	<i>Dr. Callie</i>	<i>490.00</i>
<i>17</i>	<i>359</i>	<i>120.00</i>	<i>90.00</i>					<i>275</i>	<i>Dr. Callie</i>	<i>213.75</i>
<i>18</i>	<i>371</i>	<i>80.00</i>	<i>65.50</i>	<i>100.00</i>				<i>120.50</i>	<i>Dr. Callie</i>	<i>174.30</i>
<i>18</i>	<i>373</i>	<i>55.00</i>						<i>67.50</i>	<i>Dr. Callie</i>	<i>55.00</i>
<i>18</i>	<i>388</i>	<i>100.00</i>			<i>28.00</i>			<i>200</i>	<i>Dr. Callie</i>	<i>130.00</i>
<i>19</i>	<i>395</i>	<i>55.00</i>	<i>36.00</i>					<i>100.00</i>	<i>Dr. Callie</i>	<i>104.35</i>
<i>19</i>	<i>304</i>	<i>35.00</i>						<i>23.50</i>	<i>Dr. Callie</i>	<i>35.00</i>
<i>20</i>	<i>317</i>	<i>56.00</i>	<i>30.00</i>	<i>100.00</i>	<i>60.00</i>			<i>210</i>	<i>Dr. Callie</i>	<i>160.00</i>
<i>21</i>	<i>326</i>	<i>95.00</i>			<i>25.00</i>			<i>25</i>	<i>Dr. Callie</i>	<i>60.25</i>
<i>21</i>	<i>324</i>	<i>25.00</i>	<i>25.00</i>					<i>175</i>	<i>Dr. Callie</i>	<i>51.75</i>
<i>21</i>	<i>338</i>	<i>70.00</i>						<i>115</i>	<i>Dr. Callie</i>	<i>71.15</i>
<i>21</i>	<i>343</i>	<i>77.00</i>			<i>24.00</i>			<i>200</i>	<i>Dr. Callie</i>	<i>101.00</i>
<i>21</i>	<i>347</i>	<i>185.00</i>	<i>45.00</i>					<i>100</i>	<i>Dr. Callie</i>	<i>260.00</i>
<i>22</i>	<i>361</i>				<i>100.00</i>					<i>100.00</i>
<i>23</i>	<i>372</i>	<i>20.00</i>	<i>25.00</i>					<i>40</i>	<i>Dr. Callie</i>	<i>45.90</i>
<i>23</i>	<i>374</i>	<i>60.00</i>						<i>50</i>	<i>Dr. Callie</i>	<i>60.20</i>
<i>23</i>	<i>381</i>	<i>63.50</i>	<i>100.00</i>	<i>100.00</i>				<i>20</i>	<i>Dr. Callie</i>	<i>83.50</i>
<i>24</i>	<i>386</i>	<i>55.00</i>	<i>80.00</i>					<i>50</i>	<i>Dr. Callie</i>	<i>135.50</i>
<i>24</i>	<i>399</i>	<i>10.00</i>						<i>7.50</i>	<i>Dr. Callie</i>	<i>10.75</i>
<i>25</i>	<i>402</i>	<i>18.00</i>	<i>13.50</i>							<i>31.50</i>
<i>25</i>	<i>405</i>	<i>75.00</i>	<i>20.00</i>	<i>10.00</i>						<i>105.00</i>
<i>25</i>	<i>411</i>	<i>22.00</i>						<i>200</i>	<i>Dr. Callie</i>	<i>26.25</i>
<i>26</i>	<i>419</i>	<i>69.00</i>	<i>70.00</i>					<i>15.50</i>	<i>Dr. Callie</i>	<i>173.90</i>
<i>28</i>	<i>428</i>	<i>71.50</i>						<i>32.00</i>	<i>Dr. Callie</i>	<i>72.70</i>
<i>29</i>	<i>433</i>	<i>20.00</i>						<i>120</i>	<i>Dr. Callie</i>	<i>20.00</i>
<i>31</i>	<i>438</i>	<i>50.00</i>	<i>75.00</i>	<i>100.00</i>	<i>25.00</i>			<i>100.00</i>	<i>Dr. Callie</i>	<i>170.75</i>
<i>31</i>	<i>447</i>	<i>50.00</i>	<i>45.00</i>	<i>100.00</i>				<i>55</i>	<i>Dr. Callie</i>	<i>19.75</i>
<i>31</i>	<i>452</i>	<i>36.00</i>						<i>25</i>	<i>Dr. Callie</i>	<i>36.00</i>
<i>31</i>	<i>454</i>	<i>14.00</i>						<i>30</i>	<i>Dr. Callie</i>	<i>14.30</i>
<i>31</i>	<i>461</i>	<i>21.00</i>	<i>10.00</i>	<i>10.00</i>						<i>41.00</i>
<i>31</i>	<i>470</i>	<i>9.00</i>			<i>18.00</i>					<i>27.00</i>
								<i>75</i>	<i>Dr. Callie</i>	<i>12.75</i>

When the original bills are made out by indelible pencil carbon duplicate and triplicate copies are made at the same time. The original bill is sent to the patient or the patient's representative. The duplicate copy is attached to the "Ledger Account Card" of the patient or other party concerned, as described later, and serves to show the details of the total charge on the bill that has been debited to the ledger account concerned. The Bill Books containing the triplicate copies of bills, when used, are marked on the front cover to show the period covered and are filed for at least a year for future reference, if needed.

LOOSE LEAF BILL REGISTER

It has been found desirable to have a Bill Register, composed of loose leaf sheets, eight and one half inches by fourteen inches, as illustrated on the opposite page. From the book containing triplicate copies of bills rendered for patients cared for, etc., postings are made from day to day to the Bill Register, so that the total monthly Hospital Earnings from Patients or other parties, classified as desired, as represented by the bills rendered, may be obtained promptly after the close of each month, without much extra labor at that period.

Separate sheets of the Bill Register are used to show the distribution of earnings from Private Room, Semi-Private and Ward Patients, and from Others than Patients, in order to obtain the total earnings from each class, as shown by bills rendered. As entries are made daily in the Bill Register, it is difficult to tell at the first of the month just how much space will be required in the Bill Register to list separately the bills rendered to Private, Semi-Private, or Ward Patients, etc., during the month. It has been found preferable, therefore, to have the Bill Register in loose leaf form with a suitable canvass covered ring binder to hold the loose leaves at the top.

It has also been found convenient for reference to keep filed together the Bill Register sheets referring to the same class of patients, etc., and to number these consecutively beginning with number one the first of each fiscal year.

Bill Register sheets, showing earnings for four or five months previous, which would probably only be needed for reference again when the Superintendent's accounts are audited, may be removed from the binder and properly filed for reference, thereby making the Bill Register a light book of comparatively small size, easily handled.

STATEMENT OF ACCOUNT

"STATEMENT OF ACCOUNT" FORMS

In case bills rendered are not paid promptly by patients, supplementary statements, size 5"x5", as shown below, are sent to the delinquent patients, but these supplementary statements are not posted to the statement showing distribution of Hospital Earnings, as that, of course, would be duplicating entries and would give incorrect results.

STATEMENT OF ACCOUNT					
TO THE PRESBYTERIAN HOSPITAL, Dr. 41 East 70th Street, New York City					
					19__

CARD LEDGER ACCOUNT WITH EACH PAY PATIENT OR OTHER PARTY

In order to keep proper records of amounts due and amounts paid a Ledger Account on a card, size six inches by four inches, is kept with each pay patient or other party with whom an account which concerns Hospital Earnings (Schedule 1), is kept. These cards are printed differently on each side, as shown on page 37.

From the triplicate copy of each bill rendered any patient or other party, the date, bill number and total amount of such bill is posted to the debit side of the card ledger account of the patient or other party concerned.

From the Superintendent's Hospital Earnings Cash Receipt Book, described later, in which is recorded each amount paid by

CARD LEDGER ACCOUNT

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or for a patient, the date, receipt number and amount paid in payment of bills rendered is posted to the credit side of the card

MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
NAME <i>Smith, Miss Mary</i>			BILL TO <i>Jamal H. Smith</i>		
ADDRESS <i>825 Madison Ave., N.Y.C.</i>			ADDRESS <i>825 Madison Ave., N.Y.C.</i>		
ADMITTED <i>Mar. 23, '18</i>			DISCHARGED <i>April 21, '18</i>		
LOCATION <i>Purple Room</i>			RATE PER DAY <i>5.00</i>		
DATE	BILL NUMBER	AMOUNT DUE	DATE	RECEIPT NUMBER	AMOUNT PAID
<i>Mar. 31</i>	<i>432</i>	<i>7.00</i>	<i>Mar. 31</i>	<i>270</i>	<i>7.00</i>
<i>Apr. 7</i>	<i>560</i>	<i>7.00</i>	<i>Apr. 10</i>	<i>270</i>	<i>7.00</i>
<i>16</i>	<i>672</i>	<i>7.00</i>	<i>16</i>	<i>279</i>	<i>7.00</i>
<i>21</i>	<i>720</i>	<i>5.00</i>	<i>21</i>	<i>560</i>	<i>5.00</i>
		<i>26.00</i>			<i>26.00</i>
<i>Patients Ledger Account Card</i>					
<i>April 21, '18</i>					

ledger account of the patient or other party concerned. At the end of each month or when a patient is discharged, after all of the

Month		DATES OF SPECIAL NURSING SERVICE																																Total
<i>1918</i>																																		
<i>March</i>	Day																																	
"	Night																																	
<i>April</i>	Day																																	
"	Night																																	
	Day																																	
	Night																																	
<i>March</i>																																		
<i>Architectural Fee</i>																																		
<i>X-Ray Service</i>																																		
<i>Operating Room Fee</i>																																		
<i>Nurses</i>																																		
<i>Telephone Calls</i>																																		
<i>April</i>																																		
<i>Nurses</i>																																		
<i>Telephone Calls</i>																																		

debits and credits have been properly posted to each card ledger account, any balance shown on the debit side of such an account represents an Account Receivable and any balance shown on the

credit side of the account represents an Advance Payment, if the patient concerned is still in the hospital or an Overpayment, if the patient had left the hospital, when the account was balanced.

From the Superintendent's Cash Book, described later, each "Overpayment by a Patient Refunded" is posted to the debit side of the card ledger account of the patient concerned, which closes the account.

If Overpayments by Patients are charged off the books, on account of not being liable to be claimed by patients, as per Superintendent's Journal Entry No. 4 this fact is noted and the amount is debited on the card ledger account of the patient concerned, which closes the account.

CHARGES FOR SPECIAL NURSING AND OTHER MISCELLANEOUS CHARGES

In order to keep a record of charges against patients for special nursing the following method has been found very satisfactory.

Each morning the Directress of Nurses sends to the Superintendent's office a statement showing the following information:

SPECIAL NURSES EMPLOYED				
24 hours ending 7 A.M., June 6, 1918				
Name of Patient	Room	Ward	Name of Day Nurse	Name of Night Nurse

Directress of Nurses

By reference to the reverse side of the Patient's Ledger Account card, illustrated above, it will be noted that space has been provided on which the Superintendent's clerk can easily post each day from the report received from the Directress of Nurses, a record of such day and night special nursing as may have been furnished to the patient concerned. Space is also provided in which the month, date, amount and character of any other charges against the patient concerned may easily be posted from requisitions or other memoranda which are sent to the office. After having been posted, these memoranda are kept properly filed for future reference for a reasonable period.

CHECKING AMOUNT OF SPECIAL NURSING CHARGES

The Bill Register shows each month the total hospital earnings from special nursing. Dividing this amount by the price per day charged patients for special nursing will show the number of days of special nursing for which patients were charged.

By dividing the total of the hospital's monthly pay-roll for special nurses by the amount per day, which the hospital pays the special nurses, the number of days for which special nurses have been paid is found. By comparing these results it is easy to see each month whether patients have been charged for all of the special nursing paid for by the hospital. If not, it should be an easy matter for the Superintendent's clerk to show from his records, exactly what special nursing has been paid for by the hospital and not charged to patients.

CHARGE AGAINST PATIENTS FOR TELEPHONE MESSAGES

In order to keep a simple and proper record of charges to be made against patients or others, who cannot conveniently pay cash at a time telephone calls are made, it has been found convenient to have the telephone operator make a report daily to the Superintendent's office on a form headed as follows:

Telephone Calls _____ 19— to be charged for
Phone No. Exchange Overtime Amount Charge to

From this list of telephone calls the Superintendent's clerk posts promptly the amounts chargeable to each patient under the heading "Other Charges" on the reverse side of the card ledger account of the patient concerned, as illustrated on page 37, so that when the next bill is rendered against the patient concerned the proper telephone charges will be included.

BILLS FOR ADVANCE PAYMENTS

When it is desired to have a patient make an advance payment on account, as in the case of ward pay patients on entering the hospital or in other cases, such payments are ordinarily requested verbally and when paid a receipt from the Superintendent's Hospital Earnings Cash Receipt Book, described hereafter, is given for same. If, however, it should be desired to send a bill by mail

for an advance payment on account, before services to be paid for are rendered, the form entitled "Statement of Account" described on page 36 should be used.

Bills for advance payments on account are not listed in the "Bill Register showing Distribution of Hospital Earnings as per bills rendered patients" referred to on page 35, as the Bill Register refers only to bills which are rendered for Hospital Earnings actually accrued.

In some few cases, where the patients have received care for a week or more and have promised to pay, but have not paid, and when it seems very doubtful that the patient can pay, it may be found preferable to render the bill on the statement of account form and not use the regular bill form and not post the earnings accrued on the Bill Register, until some satisfactory assurance is had that the bill has been or will be paid. A bill on the regular form can then be rendered and posted to the Bill Register.

BILLS FOR HOSPITAL EARNINGS ACCRUED

Bills, of the form described on page 34, are rendered each month for all hospital earnings, which have accrued on account of each pay patient during such month, regardless of any other bills, which may have been rendered for advance payments only and regardless of whether or not any advance payments have been paid.

The object of this is so that the Bill Book and the Bill Register heretofore referred to, may contain a complete record of all Hospital Earnings from Patients.

The rules printed on the back of each bill rendered to pay patients shown on page 34 indicate the practice which the Presbyterian Hospital has found desirable.

When a bill is to be rendered to or for account of a patient the Superintendent's clerk examines the card already mentioned which shows that patient's ledger account.

This card shows the date the patient was admitted to the hospital and if any bills for care, etc., furnished have been rendered to such patient the duplicate copies of such bills should be found attached by a small paper fastener to the ledger account card of the patient concerned.

The clerk can thus see for just what period any new bills should be rendered and by examining the record, already referred to,

Distribution of Cash Received Account Hospital Earnings During Month of *March* 191*8*

From Hospital Patients	Out Patient Dept.	Pharmacy	Other		TOTAL
			Amount	Account	
<i>1126.50</i>	<i>555.76</i>	<i>292.87</i>	<i>44.90</i>		<i>9026.33</i>
<i>72.25</i>					<i>72.25</i>
<i>21.00</i>					<i>21.00</i>
<i>13.50</i>					<i>13.50</i>
	<i>34.10</i>				<i>34.10</i>
		<i>16.50</i>			<i>16.50</i>
<i>10.00</i>					<i>10.00</i>
<i>21.00</i>					<i>21.00</i>
			<i>3.00</i>	<i>Bank</i>	
			<i>2.25</i>	<i>for Cash</i>	<i>2.25</i>
<i>79.50</i>					<i>79.50</i>
<i>170.75</i>					<i>170.75</i>
<i>67.00</i>					<i>67.00</i>
<i>109.25</i>					<i>109.25</i>
<i>10.50</i>					<i>10.50</i>
<i>13.50</i>					<i>13.50</i>
<i>3.00</i>					<i>3.00</i>
<i>30.00</i>					<i>30.00</i>
	<i>10.40</i>				<i>10.40</i>
		<i>1.50</i>			<i>1.50</i>
			<i>11.00</i>	<i>Telephone</i>	
				<i>for Cash</i>	<i>11.00</i>
			<i>37.32</i>	<i>Bonus & Prop. Fund</i>	
				<i>for Cash</i>	<i>37.32</i>
			<i>4.85</i>	<i>for Cash</i>	<i>4.85</i>
<i>177.65</i>	<i>638.26</i>	<i>31.87</i>	<i>100.32</i>		<i>9579.40</i>

Brought forward

Reveries Side of Duplicate Receipts

Superintendent's Hospital Earnings Cash Receipt Book

Recapitulation of Cash

<i>Telephone</i>	<i>for Cash</i>	<i>11.00</i>
<i>Bonus & Prop. Fund</i>	<i>for Cash</i>	<i>37.32</i>
<i>for Cash</i>		<i>4.85</i>
<i>for Cash</i>		<i>2.25</i>
<i>for Cash</i>		<i>55.90</i>
<i>for Cash</i>		<i>100.32</i>

Posted in General Cash Book Page 66 March 31, 1918

Carried forward

"Superintendent's Hospital Earnings Book - Receipt Book"
 Manual Size 11" x 18"

262 3/30 1918
 Received from Mrs Mary Simon
 \$ 21.00 Account of Self

THE PRESBYTERIAN HOSPITAL
 Superintendent, per L.E.B.

264 3/30 1918
 Received from Mrs Wm Miller
 \$ 30.00 Account of One Patient's Exp
Receipt

THE PRESBYTERIAN HOSPITAL
 Superintendent, per L.E.B.

266 3/30 1918
 Received from Mrs Ellen Anderson
 \$ 10.00 Account of Self

THE PRESBYTERIAN HOSPITAL
 Superintendent, per L.E.B.

268 3/30 1918
 Received from John E. Hughes
 \$ 2.00 Account of 3 Old Patients Paid
for Care

THE PRESBYTERIAN HOSPITAL
 Superintendent, per L.E.B.

270 3/31 1918
 Received from James W. Smith
 \$ 170.00 Account of Miss Mary Smith

THE PRESBYTERIAN HOSPITAL
 Superintendent, per L.E.B.

272 3/31 1918
 Received from Mrs Emily Barnett
 \$ 109.00 Account of Self

THE PRESBYTERIAN HOSPITAL
 Superintendent, per L.E.B.

274 3/31 1918
 Received from Christina H. Papwell
 \$ 13.00 Account of Self

THE PRESBYTERIAN HOSPITAL
 Superintendent, per L.E.B.

276 3/31 1918
 Received from Lawrence H. Hushka
 \$ 30.00 Account of Self

THE PRESBYTERIAN HOSPITAL
 Superintendent, per L.E.B.

278 3/31 1918
 Received from Anna E. Grader
 \$ 8.00 Account of Pharmacy Receipts

THE PRESBYTERIAN HOSPITAL
 Superintendent, per L.E.B.

280 3/31 1918
 Received from B. L. Long
 \$ 27.00 Account of Pharmacy & Prep. Pate
Med. & for his P. & S.

THE PRESBYTERIAN HOSPITAL
 Superintendent, per L.E.B.

282 _____ 19____
 Received from _____
 \$ _____ Account of _____

THE PRESBYTERIAN HOSPITAL
 Superintendent, per _____

284 _____ 19____
 Received from _____
 \$ _____ Account of _____

THE PRESBYTERIAN HOSPITAL
 Superintendent, per _____

261 3/30 1918
 Received from Charles Foster
 \$ 72.00 Account of Mr Charles Foster

THE PRESBYTERIAN HOSPITAL
 Superintendent, per L.E.B.

263 3/30 1918
 Received from Mrs Geo Mason
 \$ 13.00 Account of Mrs Geo Mason

THE PRESBYTERIAN HOSPITAL
 Superintendent, per L.E.B.

265 3/30 1918
 Received from Anna E. Grader
 \$ 16.00 Account of Pharmacy Receipts

THE PRESBYTERIAN HOSPITAL
 Superintendent, per L.E.B.

267 3/30 1918
 Received from Robert M. Heath
 \$ 21.00 Account of Warren Heath

THE PRESBYTERIAN HOSPITAL
 Superintendent, per L.E.B.

269 3/31 1918
 Received from William L. Babcock
 \$ 79.00 Account of Self

THE PRESBYTERIAN HOSPITAL
 Superintendent, per L.E.B.

271 3/31 1918
 Received from Mrs John H. Kupperman
 \$ 89.00 Account of Miss Peter L. Kupperman

THE PRESBYTERIAN HOSPITAL
 Superintendent, per L.E.B.

273 3/31 1918
 Received from John Anderson
 \$ 10.00 Account of Self

THE PRESBYTERIAN HOSPITAL
 Superintendent, per L.E.B.

275 3/31 1918
 Received from Jos. W. Schaper
 \$ 3.00 Account of Loose Schaper

THE PRESBYTERIAN HOSPITAL
 Superintendent, per L.E.B.

277 3/31 1918
 Received from Mrs Wm Miller
 \$ 18.00 Account of One Patient's Exp Receipts

THE PRESBYTERIAN HOSPITAL
 Superintendent, per L.E.B.

279 3/31 1918
 Received from Mrs A. M. Jacobs
 \$ 11.00 Account of Pharmacy & Collecting
other than those charged for in Patients' Bills

THE PRESBYTERIAN HOSPITAL
 Superintendent, per L.E.B.

281 3/31 1918
 Received from P. F. Fure
 \$ 4.00 Account of Old Patient paid for Care

THE PRESBYTERIAN HOSPITAL
 Superintendent, per L.E.B.

283 _____ 19____
 Received from _____
 \$ _____ Account of _____

THE PRESBYTERIAN HOSPITAL
 Superintendent, per _____

on the reverse side of the ledger account card can also see just what charges should be made for special nursing and other charges for the period to be covered by the bill.

At the Presbyterian Hospital it is customary to render bills weekly and when the patient is discharged.

The last bill rendered to a patient in any month should include charges for the last day, which the patient spent in the hospital during such month.

If a patient spent the entire month in the hospital bills would ordinarily be rendered on the 7th, 14th, 21st and last day of the month.

The object of having the words, Monday, Tuesday, Wednesday, Thursday, Friday and Saturday at the top of the ledger account card is so that the Superintendent's clerk can place a small paper fastener on the card over one of these days and thus see at a glance, even if the card is in the file, on what day of the week the next bill should be sent to the patient concerned.

SUPERINTENDENT'S HOSPITAL EARNINGS CASH RECEIPT BOOK

It has been found desirable to have forms of receipts issued for all payments received on account of Hospital Earnings (Schedule 1).

When a patient pays a bill that has been rendered there is no reason why the Superintendent's clerk should not receipt and return the bill to the patient, but at the same time a receipt should also be made out by indelible pencil in the Superintendent's Cash Receipt Book for the amount received, so that the Receipt Book will contain a complete carbon copy record of all receipts account hospital earnings.

The form of receipts illustrated on the preceding page have been found very satisfactory.

These receipts, size $4\frac{1}{2}$ inches by $1\frac{1}{2}$ inches, are printed in duplicate on pages 11 inches by 18 inches composed of two vertical rows of twenty-four receipts per page with a margin two inches wide on the left side for binding. There are 125 pages in duplicate per book, which is bound with cardboard covers. The original receipts are printed on cheap white paper and are perforated so they may be easily detached. The duplicates are used for carbon copies. They remain in the book for record and are not perforated and are printed on buff colored paper to distinguish them from originals.

On the backs of the pages of the duplicate receipts, which remain in the book, columns are printed with heading showing the classifications of cash receipts desired, as illustrated.

In these columns the amounts indicated by each of the receipts on the opposite page are entered opposite the respective receipts under the proper headings.

At the Presbyterian Hospital it is customary for the clerk in the Out-Patient Department and the Pharmacist to turn in their earnings, which are their cash receipts, at the Superintendent's office at the end of each day and obtain a receipt therefor.

By totaling these columns from day to day and carrying forward the totals, the receipts of cash from patients, the Out-Patient Department, Pharmacy, etc., may be easily ascertained at any time during the month and very promptly after the close of the month without much labor at such period.

From the duplicate copies of these receipts showing payments made by patients or other parties, with whom card ledger accounts are kept, postings are made to the credit side of the card ledger account of each patient or other party concerned to show the date and amount of each payment.

At the end of each month the totals only of cash receipts from patients, the Out-Patient Department, the Pharmacy and others, properly classified as shown by the Superintendent's Cash Receipt Book, are entered in the Superintendent's General Cash Book, as shown later.

By keeping in the Superintendent's Hospital Earnings Cash Receipt Book such a detailed record as that described of all cash received account Hospital Earnings (Schedule 1), this Receipt Book becomes really a part of the Superintendent's General Cash Book and by entering the monthly totals only, properly classified as suggested, in the General Cash Book at the end of each month considerable time, labor and space will be conserved and there will nevertheless be a complete and satisfactory record of each cash transaction.

SUPERINTENDENT'S GENERAL CASH BOOK

Sample pages of the Superintendent's General Cash Book used at the Presbyterian Hospital are shown following page 44.
The total amount of Cash on hand at first of month plus the

cash received during month, as shown in the debit column of the Cash Book (including receipts shown by the Superintendent's Hospital Earnings Cash Receipt Book, if not already posted in the General Cash Book), less the total amount of cash paid out during month, as shown in the credit columns of the Cash Book, will indicate at any time the amount of cash that should be in the hands of the Superintendent.

At the end of each month a recapitulation of the total amount of cash received by the Superintendent during the month should be made in about the following form:

Cash on hand at first of month, not including Petty Cash	....	..	....	..
CASH RECEIVED DURING MONTH ACCOUNT HOSPITAL EARNINGS:				
From Patients, as per Cash Receipt Book	.....	..	....	..
From Out-Patient Department, as per Cash Receipt Book	.....	..	....	..
From Pharmacy, as per Cash Receipt Book	.....	..	....	..
From other Miscellaneous Hospital Earnings, as per Cash Receipt Book (enumerate)	.....	..	....	..
Total cash received during month Account Hospital Earnings	.....	..	....	..
Cost price of General Material sold during month	.....	..	....	..
Cash received from Petty Cash Account during month	.....	..	....	..
Cash received from Treasurer during month	.....	..	....	..
*Total	.....	..	....	..

At the end of each month a recapitulation of the total amount of cash paid out by the Superintendent during the month should be made in about the following form:

Vouchers paid during month	.....	..	....	..
Salaries and Wages paid during month	.....	..	....	..
Cash refunded to Patients by Superintendent during month account "Overpayments by Patients" for care or services never rendered and not to be rendered	.....	..	....	..
Cash remitted to Treasurer during month account cash received by Superintendent in payment of Bills rendered Patients and including Out-Patient Department, Pharmacy and other Miscellaneous Receipts, account Hospital Earnings or account General Material Sold	.....	..	....	..
Cash advanced to Petty Cash Account during month	.....	..	....	..
Cash on hand at end of month, not including Petty Cash	.....	..	....	..
*Total	.....	..	....	..

* These totals should agree

If these above mentioned recapitulations are made at the end of each month on the Superintendent's Cash Book, this Cash Book can be considered as the Superintendent's Cash Ledger Account, and there will be no necessity of his carrying a Cash Account on his Ledger in addition.

From the Superintendent's Cash Book each "Overpayment by a Patient Refunded" is posted to the debit side of the Card Ledger Account of the patient concerned.

At the end of each month the following credits and debits are posted from the Cash Book direct to the accounts mentioned in the Superintendent's Ledger.

The total "Cash Received during month account Hospital Earnings" as shown in the debit column, is credited to "Bill Account."

Cash received account cost price of General Material sold and account handling charges on General Material sold, if bills were rendered, is credited to "Bill Account."

Cash received account cost price of General Material sold for cash, if no bills were rendered, is credited direct to General Material Account.

Cash received account handling charges on General Material sold for cash, if no bills were rendered, is treated as a part of Hospital Earnings.

"Cash received from Treasurer during month" is credited to "Superintendent's Account with Treasurer."

The total "Vouchers Paid during month" as shown on the credit side, is debited to "Voucher Account."

"Salaries and Wages Paid during month" is debited to "Salaries and Wages Account."

"Cash Refunded to Patients by Superintendent during month account Overpayments by Patients" is debited to "Bill Account."

"Cash remitted to Treasurer during month" account cash received by Superintendent account Hospital Earnings and General Material sold is debited to "Superintendent's Account with Treasurer."

Proper references are made on the Cash Book in each case to the pages of the Ledger to which postings are made and references are made in the Ledger to the pages of the Cash Book from which postings are made.

DATE	ACCOUNTS AND REMARKS	CASH RECEIVED	Voucher Number	CASH PAYMENTS				
				VOUCHERS PAID	Overpayments by Patients Refunded	Salaries and Wages Paid	Miscellaneous Payments	
1918								
Mar	BROUGHT FORWARD	15047.05		11.155	116	2464.5	3350.40	1876.51
	15 Salaries & Wages for Feb, paid, Receipt for 21, 108, 265, 267, 269, 272, 311, 325 & 327						5693.20	
	16 Surplus Cash returned from Petty Cash	200.00						
	20 Cash price of General Material sold for Cash	20.96						
	Handling charges on General Material sold for Cash	2.10						
	21 Cash price of General Material sold for which a bill was rendered	150.00						
	Handling charges on General Material sold for which a bill was rendered	1.50						
	St. Joseph A. Bille for Bone Facings, sold	127.5						
	25 Sweet, Frank Phy. Charges						11.00	
	Camilleri, Mary					9.50		
	26 Brown, Pearl					12.00		
	27 Mary L. Post for Bandage Lessons Sold	100						
	J. H. Morris, Capt. Advance to Petty Cash							250.00
	29 Redell, Ella M. Cash received on Advance for Sept. Street food	65.00						65.00
	Olson, Mary R. January Wages					28.00		
	Antonia Quaresima Ref. Co		3651	1062	98			
	Burns Brothers		3653	1037	89			
	30 Rankin, William					13.00		
	Sept's Account with Treasurer, permanent							
	to W. O. S. Thorne, Treasurer, 96 Hospitals Savings							6500.00
	J. H. Morris, Capt. Petty Cash Expenses		3667	219	04			
	31 Interest on Cash Balances on Sept's Voucher Bank Account & General Cash Bank Account Allowed by Bank for 3 mos ending 3/31/18 and credited on Sept's General Cash Bank Account Pass Book	252.4						
	31 Sept's Account with Treasurer - permanent from W. O. S. Thorne, Treasurer	10,000.00						
	31 Balance during March as per Cash Receipts Book:							
	From Patients	6875.65						
	• Out Patients Dept	638.26						
	• Pharmacy	318.17						
	• Surplus, Sales, other than charges for on Patients bills	55.90						
	• Bones & Soap, etc. sold for	37.32						
	• Cash & bill was rendered							
	• Soap Material, sold for Cash	7.10						

Cash for the Month of

March
Dr.

1918.

Cr.

67

DATE	ACCOUNTS AND REMARKS	CASH RECEIVED	Voucher Number	CASH PAYMENTS				Miscellaneous Payments
				VOUCHERS PAID	Overpayments by Patients Refunded	Salaries and Wages Paid		
	BROUGHT FORWARD							
	<u>Reconciliation March 1918.</u>							
	Cash on hand first of month (not including Pity Cash Balance of 500.00)							4210.32
	Cash received during month:							
	Account Hospital Earnings, as per Cash Receipt Book					9879.40		
	From Handling Charges on General Material sold for Cash					2.10		
	From Handling Charges on General Material sold for which a bill was rendered					1.50		
	From Interest allowed on Cash Advances in Bank to Mar 31, 1918					25.24		
33	Total Cash received during month at Hospital Earnings							9908.24
131	Cash Price of General Material sold for cash							20.96
33	Cash Price of General Material sold for which a bill was rendered							15.00
42	Cash received from Treasurers during month							2318.08
	Surplus Cash returned from Pity Cash							200.00
61	Cash received & credited on Voucher Requests to Current Expenses							13.75
	Cash received in Exchange for Supts. Check issued							18.08
	Grand Total							37730.43
61	Vouchers paid during month (not including Pity Cash Vouchers)							13.75
145	Salaries & Wages paid during month							9082.60
116	Overpayments by Patients refunded during month							28.95
42	Cash permitted to Treasurers during month							12000.00
	Cash advanced to Pity Cash during month							250.00
	Superintendent's Check issued in Exchange for Cash received							18.08
	Cash on hand end of month (not including Pity Cash Balance of 550.00)							24604.3
	Grand Total							37730.43
	Balance Cash on hand as per Supts. General Cash Check Book					3200.00		
	" " " " in Cash Advance (not including Pity Cash)					1000.00		
	" " " " as per Voucher Account					2040.43		
	Total					6240.43		

100



Date _____ No. _____

Drawn by _____

Pay to order of Superintendent _____

For _____

No. _____

The Presbyterian Hospital

IN THE CITY OF NEW YORK

New York City, _____ 19 _____

AT SIGHT, please pay to the order of _____

Superintendent _____

_____ Dollars,

and charge the same to account of The Presbyterian Hospital,
Respectfully,

To _____

}

Treasurer, The Presbyterian Hospital.

Manager.

Manager.

CASH REMITTANCES BY TREASURER TO SUPERINTENDENT

At the Presbyterian Hospital, where pay-rolls are paid about the eighteenth of each month for the first fifteen days of the month and where pay-rolls for the last half of each month are paid about the third of the following month, it is customary for the Superintendent, about the tenth or twelfth of each month, to make a careful estimate of the probable amount of the pay-roll for the first half of that month. This he does by knowing exactly what the pay-roll was for the first half of the previous month and by considering the probable amount of increase or decrease due to increase or decrease in force made since the previous month.

By the tenth or twelfth of each month the Superintendent also knows, from his Voucher Register, the total amount of properly approved audited vouchers covering bills for the previous month, which, at the Presbyterian Hospital, it is the practice to pay about the fifteenth of the month, except as noted below.

The Superintendent then draws a draft on the Treasurer for the amount of money he expects to require to pay the pay-roll for the first half of the month plus the total amount of his audited vouchers for the previous month, as shown by his Voucher Register not including pay-roll charges shown by the Voucher Register.

If any two members of the Executive Committee, approve and sign this draft it is forwarded to the Treasurer and authorizes him to remit to the Superintendent a check for the amount requested.

Likewise about the twenty-fifth or twenty-seventh of each month the Superintendent draws a draft on the Treasurer for the estimated amount of the pay-roll for the last half of the month. A check for this amount, in due course, is forwarded to him by the Treasurer upon receipt of a draft signed by two members of the Executive Committee authorizing such remittance.

The form of draft, size $7\frac{1}{2}$ inches by $3\frac{3}{4}$ inches, and the stub on which record of same is kept are as illustrated below. The drafts and stubs are consecutively numbered. It has been found

convenient to have them printed in books containing about 200 drafts per book, with two drafts per page.

Inasmuch, however, as there is always a large percentage of monthly bills on which a discount of one or two per cent. can be obtained if payments are made within ten days from date of invoice, it has been found advantageous to avail of such discounts, when there is no question about the correctness of the bill, by paying such bills promptly. For that purpose the Treasurer has given to the Superintendent for deposit in the latter's "Voucher Bank Account" a working fund of about \$7,000.00 on which the Superintendent can temporarily draw, until the working fund is reimbursed by the usual remittances from the Treasurer to the Superintendent.

CASH REMITTANCES BY SUPERINTENDENT TO TREASURER

About the fifteenth and thirtieth of each month, or oftener if desired, the Superintendent remits to the Treasurer a check on account of cash received by Superintendent in payment of bills against patients and including Out-Patient Department, Pharmacy and other Miscellaneous Receipts account Hospital Earnings or for General Material sold.

When the Superintendent makes the remittances referred to he should always retain in his general cash account a small balance sufficient to meet any further immediate requirements of his Petty Cash Account, described later, or to meet any immediate payments he may be called on to make in refunding any Overpayments by Patients.

THE SUPERINTENDENT'S BANK ACCOUNTS

The Superintendent will ordinarily find it most convenient to have two separate accounts with the bank in which he deposits funds, as this will facilitate balancing his bank accounts or locating any error.

The first account is called the "Superintendent's Voucher Bank Account" or simply "Superintendent's Voucher Account." In this account the Superintendent deposits the checks he receives from the Treasurer and also any cash receipts that are treated as credits to current expenses. From this account are

paid the voucher checks drawn by the Superintendent in favor of various parties for current expenses or capital expenditures of the Hospital paid through his office.

The second account is called the "Superintendent's General Cash Bank Account" or simply "Superintendent's Account." In this account is deposited the cash received through the Superintendent's office account Hospital Earnings, General Material sold and also unclaimed wages deposited temporarily in this account and any remittances of surplus cash or checks from the Superintendent's Petty Cash Account described later.

From the Superintendent's General Cash Account are paid by Superintendent's check, some pay-checks and also checks covering refunds on account of overpayments made by or on account of patients (as the endorsement on the check serves as a receipt for the payment), and the various remittances made by the Superintendent to the Treasurer on account of Hospital Earnings, and also checks in favor of the Superintendent for advances to Petty Cash to enable him to pay minor Miscellaneous Hospital Petty Cash Expenditures and to cash such time-checks or other checks, etc., as are absolutely necessary.

SUPERINTENDENT'S PETTY CASH BOOK

In order to economize space in the Superintendent's General Cash Book, and to have some suitable record in which certain Petty Cash expenditures can be originally entered before they are finally grouped together and covered by suitable vouchers in the usual manner, it will be found advantageous and economical for the Superintendent to have a Petty Cash Book in addition to his General Cash Book.

This Petty Cash Book should have on each page columns headed as follows:

PETTY CASH FOR MONTH.....191.....

Dr.			Cr.	
<i>Date</i>	<i>Description</i>	<i>Receipts</i>	<i>Time-Checks Paid</i>	<i>Miscellaneous Payments</i>

If many advances on account of salaries and wages are paid before pay-day, it may be found advisable to insert another credit

column in the Petty Cash Book with the heading "Advance Payments on Account of Salaries and Wages."

By having debit and credit entries on the same page, but in separate columns as indicated, there is great economy in space as compared with having separate debit and credit pages, as nearly all of the entries made in the Petty Cash Book are for minor disbursements.

The disbursements recorded in the Petty Cash Book would be for cashing of time-checks in advance of pay-day, for advances on account of salaries and wages, for miscellaneous petty cash expenditures, which, in due course are to be covered by a suitable voucher in favor of the Superintendent to reimburse Petty Cash, and cash returned to the Superintendent's General Cash Account, when more cash than necessary accumulated in the Petty Cash Account.

The only receipts recorded in the Petty Cash Book would be advances from the Superintendent's General Cash Account and cash received to reimburse Petty Cash for the miscellaneous petty cash expenditures referred to above and pay-roll cash received on pay-day to reimburse Petty Cash Account for time-checks cashed and for advances account salaries and wages paid.

If at any time the Superintendent had in his cash drawer more cash or checks to the credit of his Petty Cash Account than would be needed in the immediate future, he should deposit a part of this in the bank and debit his General Cash Account and credit his Petty Cash Account accordingly.

If the Petty Cash Book is balanced at the end of each month this Petty Cash Book can be considered as the Superintendent's Petty Cash Ledger Account, and there will be no necessity of his carrying a Petty Cash Account on his ledger in addition.

SUPERINTENDENT'S JOURNAL

As will be seen from the preceding paragraphs many of the entries made in the Superintendent's General Ledger Accounts are posted direct from his Cash Book and Voucher Register. In order, however, to indicate to what ledger accounts other items are debited and credited and to show each month what goes to make up Hospital Earnings (Schedule 1), a Superintendent's Journal is kept. Each Journal Entry should be dated.

At the present time at the Presbyterian Hospital about seven

September 30, 1917

1. Bill Account, Dr.....	.....	.....	.....
To Superintendent's Account with Treasurer Cr.			.....
For Hospital Earnings Accrued during month			
of			
as follows:			
From care of Private Room Patients.....	.....	..	} as per Bill Register
From Board of Friends of Patients.....	.....	..
From Care of Semi-Private Patients.....	.....	..
From Care of Ward Patients.....	.....	..
	<i>Private</i>	<i>Semi-</i>	<i>Ward</i>
	<i>Room</i>	<i>Private</i>	<i>Patients</i>
	<i>Patients</i>	<i>Patients</i>	
From Special Nursing....	.....	..	} as per Bill Register
From Use of Operating			
Room.....	.....	..
From X-Ray Service....	.....	..
From Out-Patient Dept.	.....	..	} as per Cash Book
From Pharmacy.....	.....	..
*From Ambulance Fees..	.....	..
*From Telephone and Tele-			
graph.....	.....	..
*From Bones and Soap Fat Sold.....	.....	..
*From Handling Charges (if any) on General Material			
sold .....	.....	..
*As per Bill Register if Bills were rendered or as per			
Cash Book if Cash transactions and no bills			
rendered:			
From Interest allowed during . . . on Supt.'s Cash			
Balances in bank, as per Cash Book.....	.....	..
From Other Miscellaneous Hospital Earnings (enumer-			
ate) as per Cash Book or Bill Register.....	.....	..
Total Hospital Earnings.....	.....	..

September 30, 1917

2. Bill Account, Dr.
 To General Material Account.....Cr
 Cost price of General Material sold, as per Bill Register,
 providing a bill was rendered in each case and provid-
 ing it was not a cash transaction.

NOTE.—It would simplify the bookkeeping if General Material is sold only for cash.

September 30, 1917

3. Superintendent's Account with Treasurer, Dr.
 To Bill Account.....Cr
 For Uncollectible Accounts Receivable charged off during month, as reported to Treasurer. (Give details.)

September 30, 1917

4. Bill Account, Dr.
 To Superintendent's Account with Treasurer....Cr
 For accumulated, unclaimed Overpayments by Patients for services not rendered and not to be rendered, which Overpayments are not liable to be claimed by patients and are therefore transferred, by authority of the proper official, to Surplus and Deficit Account through the Treasurer's books as explained hereafter. (Give details.)
 (This journal entry would ordinarily be used only at the close of each fiscal year.)

September 30, 1917

5. General Material Account, Dr.
 To Superintendent's Account with Treasurer....Cr
 Account surplus amount of General Material found by inventory to be on hand above that heretofore shown by General Material Account.

September 30, 1917

6. Superintendent's Account with Treasurer, Dr.
 To General Material Account.....Cr
 Loss or depreciation of General Material, as shown by inventory.

September 30, 1917

7. Salaries and Wages Account, Dr.
 To Superintendent's Account with Treasurer....Cr
 For accumulated unclaimed wages which are not likely to be claimed and are, therefore, transferred to "Surplus and Deficit Account" through the Treasurer's Books by authority of the proper official. (Give details.)
 (This journal entry would ordinarily be used only at the close of each fiscal year.)

When Journal Entries Number 3 or 4 are made, proper notations should likewise be made on each of the "Patients Card Ledger Accounts" concerned, in order to complete such records.

When postings are made from Journal Entries to General Ledger Accounts, proper notations should be made on the Journal to show the pages of the Ledger to which each item is posted and proper reference should be made in each of these ledger accounts to the page of the Journal from which each posting is made.

SUPERINTENDENT'S GENERAL MATERIAL LEDGER ACCOUNT

In some hospitals certain materials are purchased to be sold later, which are not properly chargeable to current expenses. When such articles are purchased in quantity for resale it will be found advisable to charge same to a General Material Account and when sold, credit the cost only of these articles, to the same account. Any amount received to cover handling charges is shown on the Bill Register or Cash Book as Miscellaneous Hospital Earnings. The balance on the debit side of this account should at any time represent the cost price of general material on hand, as shown on page 56.

For instance, at many hospitals it is the practice to have a standard style and quality of uniform for nurses such as dresses, aprons, bibs, caps, collars and cuffs. The materials used in making these uniforms are often purchased by the hospital in quantity and resold to nurses at cost price or at cost price plus a small percentage of five or ten per cent. to cover handling charges, etc.

At the end of each fiscal year, or oftener if necessary, an inventory at cost price should be taken of general material actually on hand. If this inventory shows an excess or a shortage of general material on hand as compared with the amount shown by General Material Account this discrepancy may be corrected by Journal Entries 5 or 6.

SALE OF SUPPLIES CREDITED TO CURRENT EXPENSES

While the sale by the hospital of supplies not carried in General Material Account and which have previously been charged to current expenses should ordinarily be discouraged as an undesirable practice, it may at times and under certain circumstances

be found expedient to allow doctors or nurses, etc., to purchase from the Hospital certain articles, such as uniform material, rubber gloves, thermometers, scissors, etc. If this is permitted the amounts received up to the cost price of such articles should be shown on the Cash Book and under the proper headings on the Voucher Register in red ink as a credit to Current Expenses as shown on Exhibit C and the cash received to cover the cost of articles sold should be deposited in the Superintendent's Voucher Bank Account. The profit, if any, on account of such sales should be shown on the Cash Book as a Miscellaneous Hospital Earning and the cash received on account of profit should be deposited in the Superintendent's General Cash Account.

When entries are made on the debit side of the Superintendent's General Cash Book to show the amount of cash received on account of the sales referred to, such entry should indicate the cost of the material sold and the amount of profit or handling charges.

HOW SUPPLIES DONATED MAY BE CHARGED TO CURRENT EXPENSES, IF DESIRED

In case supplies of such nature as those ordinarily charged to current expenses are donated to the hospital, and if it is desired to show the value of such supplies as a charge against current expenses in order to determine the total expenses involved in caring for patients, the following method may be used.

The Superintendent may make a voucher in favor of the Treasurer for the amount of the estimated value of the supplies donated, which is entered in the Voucher Register and Cash Book in the usual manner and charged to the proper subdivision of current expenses.

When the Treasurer receives this voucher he enters the amount in his Cash Book as a special donation.

ENTRIES TO BE MADE BY SUPERINTENDENT IN OPENING A NEW SET OF BOOKS

In case the Superintendent of a hospital or other similar institution is about to adopt this system of accounting and has not already on his books general ledger accounts such as "Bill Account," "Salaries and Wages Account," "General Material Account," "Voucher Account" and "Superintendent's Account with Treasurer," he may open such accounts by making Journal

Entries in about the following form and debiting and crediting his General Ledger Accounts accordingly:

September 30, 1917

Superintendent's Cash Account (Cash Book), Dr.....	..... ..
To Superintendent's Account with Treasurer... Cr		..... ..
For Cash on Hand September 30, 1917, not including Advance Payments by Patients or Overpayments by Patients.		

September 30, 1917

Superintendent's Cash Account (Cash Book), Dr.....	..... ..
To Bill Account..... Cr		..... ..
Account Advance Payments by Patients on hand September 30, 1917.		
Account Overpayments by Patients on hand September 30, 1917.		

September 30, 1917

Superintendent's Cash Account (Cash Book), Dr.....	..... ..
To Salaries and Wages Account..... Cr		..... ..
Account Unpaid or Unclaimed Wages due September 30, 1917.		

September 30, 1917

Bill Account, Dr.....	..... ..
To Superintendent's Account with Treasurer... Cr		..... ..
For Accounts Receivable due September 30, 1917.		

September 30, 1917

General Material Account, Dr.....	..... ..
To Superintendent's Account with Treasurer... Cr		..... ..
For General Material on hand September 30, 1917.		

September 30, 1917

Superintendent's Account with Treasurer, Dr.....	..... ..
To Voucher Account..... Cr		..... ..
For Audited Vouchers Unpaid September 30, 1917.		

SUPERINTENDENT'S GENERAL LEDGER ACCOUNTS

The following examples will illustrate the various Ledger Accounts it has been found necessary to keep in the Superintendent's office in the Presbyterian Hospital and the manner in which entries to same are posted. When entries are made to these Ledger Accounts the pages of the books from which they are posted are referred to in each case.

1. SUPERINTENDENT'S CASH ACCOUNT

See explanations under heading "Superintendent's Cash Book," page 44.

2. BILL ACCOUNT

Dr.			Cr.
*Total from previous month	.... ..	Total from previous month.	.... ..
Amount of Hospital Earnings, Schedule 1, accrued during month, as per Journal Entry 1.....	.... ..	Cash received by Superintendent during month in payment of bills rendered Patients and including Out-Patient Department, Pharmacy and other Miscellaneous receipts account Hospital Earnings and cash received account cost price of General Material sold (if bills for same were rendered), as per Cash Book.....	.... ..
Cost price (if bills were rendered) of General Material sold during month, as per Journal Entry 2.....	.... ..	Uncollectible Accounts Receivable charged off during month, as per Journal Entry 3.....	.... ..
Overpayments by Patients refunded to them during month, as per Cash Book.	.... ..	
Accumulated unclaimed Overpayments by Patients transferred to Superintendent's Account with Treasurer, as per Journal Entry 4.....	.... ..	
Total.....	.... ..	Total.....	.... ..

Difference in totals should equal "Accounts Receivable" less amount of "Advance Payments" and "Overpayments" by Patients.

The total amount of "Accounts Receivable" at the end of each month, should equal the sum of the debit balances, as shown by the Card Ledger Accounts referred to on page 36, if postings have been properly made.

The total amount of "Advance Payments by Patients" and "Overpayments by Patients" at the end of each month should equal the sum of the credit balances, as shown by the Card Ledger Accounts, if postings have been properly made.

If a patient remains in the hospital after the end of any month, any balance to the credit of such patient's account would represent an "Advance Payment."

If a patient has left the hospital at the end of any month, any balance to the credit of such patient's account would represent an "Overpayment."

In order to have a proper record for reference the Superintendent's clerk at the end of each month should note in a book kept for that purpose a detailed list of and the amounts of "Accounts Receivable," "Advance Payments by Patients" and "Overpayments by Patients," as shown by the card ledger account cards, after these accounts have been balanced for the month.

"Overpayments by Patients" are payments made by them for services or care, etc., never rendered. As the Hospital offers to refund these "overpayments" to patients concerned, when they leave the Hospital, they are liable to be claimed by such patients at any time. "Overpayments by Patients" are carried as a liability of the Hospital by being shown as a part of cash received in payment of bills rendered patients on the credit side in "Bill Account" on the Superintendent's Ledger. From time to time under authority of the proper officials of the Hospital a part of the amount standing to the credit of "Bill Account," which represents overpayments, which have not been claimed for a long time and will probably not be claimed, is transferred by Journal Entry 4, as indicated on page 50 to "Superintendent's Account with Treasurer."

3. SALARIES AND WAGES ACCOUNT

Dr.					Cr.
Total from previous month	.... ..	†Total from previous month			
Salaries and Wages paid to		Amount of Pay-Roll vouch-			
employees during the		ers registered during			
month, as per Cash Book	.... ..	month as per Voucher			
Accumulated unclaimed		Register.....	.... ..	
wages transferred to Su-					
perintendent's Account					
with Treasurer as per					
Journal Entry No. 7.....	.... ..			

This balance includes the entire last pay-roll of the month, which is not usually paid until the second or third of the following month, as well as unclaimed wages of previous pay-rolls.

It is therefore desirable for the Superintendent in making his trial balance at the end of each month as shown on page 57 to subdivide the credit balance into two subdivisions:

"Unpaid Wages of latest pay-roll (viz. entire amount)..... ..

"Unclaimed Wages of previous pay-rolls"..... ..

The unclaimed wages should agree with the total amount of unclaimed wages, as shown by the card records referred to on page 51.

4. GENERAL MATERIAL ACCOUNT

Dr.			Cr.
*Total from previous month	.... ..	Total from previous month	.... ..
General Material purchased during month, as per Voucher Register.....	.... ..	Cost price of General Material sold for cash during month, as per Cash Book	.... ..
Surplus amount of General Material found by inventory to be on hand, as per Journal Entry 5.....	.... ..	Cost price of General Material sold for which bills were rendered, during month, as per Journal Entry 2 (handling charges, if any, having been treated as part of Hospital Earnings).....	.... ..
		Loss or depreciation of General Material, as shown by inventory, as per Journal Entry 6.....	.... ..
Total.....	.....	Total.....	.....

* Difference in totals equals "General Material on Hand."

5. VOUCHER ACCOUNT

Dr.			Cr.
Total from previous month	.... ..	†Total from previous month	.... ..
Vouchers (not including Pay-Roll vouchers) paid during month, as per Cash Book.	.... ..	Amount of vouchers (not including Pay-Roll vouchers), registered during month, as per Voucher Register.....	.... ..
Total.....	.....	Total.....	.....

Difference in totals equals "Audited Vouchers Unpaid."

6. SUPERINTENDENT'S ACCOUNT WITH TREASURER

Dr.			Cr.
*Total from previous month	.... ..	Total from previous month	.... ..
Grand Total Current Expenses, Schedule 2, during month, as per Voucher Register.....	.... ..	Amount of Hospital Earnings, Schedule 1, accrued during month, as per Journal Entry 1.....	.... ..
Capital Expenditures Schedule 3, during month as per Voucher Register.	.... ..	Cash received during month by Superintendent from Treasurer, as per Cash Book.....	.... ..
Cash remitted to Treasurer during month as per Cash Book, which was part of cash received by Superintendent in payment of		Surplus Amount of General Material found to be on hand, as per Journal Entry 5.....	.... ..

6. SUPT'S ACCOUNT WITH TREASURER—*Continued*

DR.		CR.
bills rendered patients and including Out-Patient Department, Pharmacy and other Miscellaneous Receipts account Hospital Earnings, and cash received account General Material sold..... ..		Accumulated unclaimed Overpayments by Patients to be transferred to Surplus and Deficit Account, as per Journal Entry 4..... ..
Uncollectible Accounts Receivable charged off during month, as per Journal Entry 3..... ..		Accumulated unclaimed wages to be transferred to Surplus and Deficit Account, as per Journal Entry 7..... ..
Loss or Depreciation of General Material charged off during month, as per Journal Entry 6..... ..		
Total..... ..		Total..... ..

Difference in totals equals balance shown by "Superintendent's Account with Treasurer" and must agree with balance shown in "Treasurer's Account with Superintendent" on the Treasurer's General Ledger.

SUPERINTENDENT'S TRIAL BALANCE

Between the sixth and eighth of each month, after all entries for the previous month to each Ledger Account have been made, totals footed and balance of each account determined, the Superintendent makes his Trial Balance in the following form by listing the debit and credit balances of these accounts, the totals of which must agree if all entries have been properly made:

	DR.	CR.
Cash in hands of Superintendent, including Petty Cash.....	
Accounts Receivable (see page 54).....	
General Material on Hand.....	
Balance shown by Superintendent's Account with Treasurer.....	
Advance Payments by Patients for services to be rendered (see page 55).....
Overpayments by Patients for services not rendered and not to be rendered (see page 55).....
Unpaid Wages of latest pay-roll.....
Unclaimed Wages of previous pay-rolls.....
Audited Vouchers Unpaid.....
Totals, which should be equal.....

*At the first of each fiscal year under the headings "Bill Account," "General Material Account," and "Superintendent's Account with Treasurer," the balance shown on the debit side of each account at the end of the previous month should be shown on the debit side only as "Balance at first of Year" instead of "Totals from previous months."

†At the first of each fiscal year under headings "Salaries and Wages Account," and "Voucher Account," the balance shown on the credit side of each account at the end of the previous month should be shown on the credit side only as "Balance at first of year" instead of "Totals from previous month."

MONTHLY REPORT OF SUPERINTENDENT TO TREASURER

Between the sixth and eighth of each month the Superintendent sends to the Treasurer a report in the form shown on the following page, which is a detailed statement of the "Superintendent's Account with Treasurer."

The balance as shown by this account, if correct, must agree with the balance of the corresponding ledger account on the books of the Treasurer, entitled "Treasurer's Account with Superintendent." This report of the Superintendent also includes a copy of his Trial Balance.

SUPERINTENDENT'S MONTHLY STATEMENTS OF REVENUE, EXPENSES, AND STATISTICS

In order to enable the Superintendent to complete in his office Detailed Statement of Current Revenue (Schedule 1), it is customary for the Treasurer, about the sixth of each month, to forward to the Superintendent the information in regard to details of Current Revenue (Schedule 1) (other than Hospital Earnings) during previous month, as shown by the Treasurer's books.

At the Presbyterian Hospital it is customary to have statements showing details of Revenue, Expenses and Statistics called for on Schedules 1 to 6 inclusive, for each month, prepared and ready for inspection by the Executive Committee at its meeting on the second Tuesday of the succeeding month.

COMPARATIVE MONTH AND TO DATE STATEMENTS

A book is also kept showing in comparative form the amount of each of the subdivisions of revenue, expenses, and statistics referred to in Schedules 1, 2, 3 and 6 for each month, and for the period from the first of the fiscal year to the end of each month, during the current and previous years. (See Exhibit 19, page 118.)

This record is most useful and interesting and shows clearly and exactly how revenue, expenses and statistics, during the current year, compare in detail by months, and up-to-date, with those of previous years and just where any increases or decreases have occurred. It enables the management to promptly locate any extravagances.

This book also facilitates securing promptly after the close of each fiscal year correct totals for that year of the details called for by the Schedules.

REPORT OF SUPERINTENDENT TO TREASURER FOR MONTH OF

19

Ca.

Dr.

Total from previous month.....	Total from previous month.....
Grand Total Current Expenses (Schedule 2) during month, as per Voucher Register.....	Hospital Earnings (Schedule 1) during month, as per Journal Entry 1.
Capital Expenditures (Schedule 3) during month. (Show expenditures for each account separately).....	†Accumulated unclaimed Overpayments by Patients to be trans- ferred to Surplus and Deficit Account, as per Journal Entry 4...
	†Accumulated Unclaimed Wages to be transferred to Surplus and Deficit Account as per Journal Entry 7.....
Total Capital Expenditures (Schedule 3) during month, as per Voucher Register.....	Cash received by Superintendent from Treasurer during month, as per Cash Book.....
Cash remitted to Treasurer during month, as per Cash Book, account Hospital Earnings and General Material sold.....	Surplus amount of General Material found to be on hand, as per Jour- nal Entry 6.....
Loss or Depreciation of General Material charged off as per Journal Entry 6.....	Balance as shown by Superintendent's Account with Treasurer.....
Uncollectible Accounts Receivable charged off as per Journal Entry 3.	
*Grand Total.....	*Grand Total.....

85

*Grand Totals must agree.

†These entries would ordinarily be used only at the close of each fiscal year.

SUPERINTENDENT'S TRIAL BALANCE AT END OF MONTH		Dr.	Ca.
Current Expenses from Special Funds during month			
(Show expenditures from each Fund separately)			
	Cash on hand, including Petty Cash.....	.....	.....
	Accounts Receivable.....	.....	.....
	General Material on hand.....	.....	.....
	Superintendent's Account with Treasurer.....	.....	.....
	Advance payments by Patients.....	.....	.....
	Overpayments by Patients.....	.....	.....
	Unpaid Wages of latest pay-roll.....	.....	.....
	Unclaimed Wages of previous pay-rolls.....	.....	.....
	Audited Vouchers Unpaid.....	.....	.....
Total.....	Totals, which must agree.....	.....	.....

TREASURER'S ACCOUNTS

The following paragraphs describe the various books used in the Treasurer's office of the Presbyterian Hospital and the manner in which entries are made to the accounts referred to.

All Donations to the Presbyterian Hospital are paid direct to the Treasurer and are acknowledged by him and put through his accounts and do not appear in the Superintendent's Accounts.

TREASURER'S CASH BOOK

A Cash Book ruled in the ordinary manner is suitable for use in the Treasurer's office, if, as is the case at the Presbyterian Hospital, he receives and makes comparatively few payments during the month under this system of accounting. If Unrestricted Donations received are numerous it is advisable for the Treasurer to keep a record of these in a separate book and enter only the total amount of Unrestricted Donations received during each month in his Cash Book, at the end of such month, or more frequently if desired.

All cash received is entered in detail on the debit side of the Cash Book and must be credited to some General Ledger account and may, in some cases, as explained later, also be credited to any Income Ledger account concerned. All cash paid out, as shown by the stubs of the Treasurer's Check Book, is entered in detail on the credit side of the Cash Book and must be debited to some General Ledger account and may, in some cases, also be debited to any Income Ledger account concerned.

All Payments made by the Treasurer are by check.

Reference is made on the Cash Book to show the page of the General or Income Ledger to which each account is posted.

It is customary at the Presbyterian Hospital for the purpose of simplifying accounts to pay all expenses of the Treasurer's office, which come under the headings "Corporation Expenses" or "Current Expenses from Special Funds for Stated Purposes" (Schedule 2), by voucher through the Superintendent's office.

All appropriations from Special Funds to meet Current Expenses on account of such Funds are included in the remittances by check made by the Treasurer to the Superintendent described on page 45.

Taxes and other current expenses than petty current expenses and Capital Expenditures on account of property held as invest-

ment and not used for hospital purposes are ordinarily paid direct by check by the Treasurer and debited to the proper income or investment account, but if there is no income from the investment, it may be found preferable to pay current expenses and taxes on such investment by Superintendent's voucher and charge same as a part of Corporation Expenses.

The total amount of cash on hand at first of month and all cash received during the month as shown on the debit side of the Cash Book, including Donations received, less the total of all cash paid out during the month, as shown on the credit side of Cash Book should at any time equal the amount of Cash in hands of Treasurer.

As there may not be very many entries on the Treasurer's Cash Book during the month, which are to be debited or credited to the same accounts, it will probably not be worth while at the end of the month to make any further recapitulation of cash received or cash paid out, but postings can be made direct from the original entries in the Cash Book, with the understanding, however, that the total only of all items to be posted to the same ledger account may be posted in a lump sum.

CASH PAID OUT BY TREASURER DURING MONTH MAY CONSIST MOSTLY OF THE FOLLOWING:

Cash paid to Superintendent.....

Investments Purchased, not including
Interest Purchased.....

Interest Purchased.....

Loans and Notes Receivable made....

Loans and Notes Payable paid.....

Mortgages Payable paid.....

Insurance Prepaid.....

Cash paid account taxes or other than
petty current expenses on account
of Investments.....

Other Miscellaneous payments.....

AT THE END OF EACH MONTH THE TOTAL AMOUNT OF CASH PAID DURING MONTH FOR EACH OF THE ACCOUNTS INDICATED MAY BE DEBITED RESPECTIVELY DIRECT TO THE FOLLOWING GENERAL LEDGER ACCOUNTS:

To Treasurer's Account with Superintendent.

To "Bonds Account," "Mortgages Receivable Account," "Stocks Account" or Other Investment Account concerned.

To Interest Purchased Account.

To Loans and Notes Receivable Account.

To Loans and Notes Payable Account.

To Mortgages Payable Account.

To Prepaid Insurance Account.

To Proper Income or Investment Account.

To proper account.

AT THE END OF EACH MONTH THE TOTAL AMOUNT
OF CASH RECEIVED DURING MONTH FROM EACH
OF THE SOURCES INDICATED MAY BE CREDITED
RESPECTIVELY DIRECT TO THE FOLLOWING GENERAL
LEDGER ACCOUNTS:

CASH RECEIVED BY TREASURER DURING MONTH
MAY CONSIST MOSTLY OF THE FOLLOWING:

Cash received from Superintendent.....	Treasurer's Account with Superintendent.
Donations, Unrestricted.....	Donations Unrestricted Account.
Legacies, Unrestricted.....	Legacies Unrestricted Account.
Income from Investments held in Endowed Bed Fund.....	Income from Investments held in Endowed Bed Fund Account.
Income from Investments held in General Endowment Fund.....	Income from Investments held in General Endowment Fund Account.
Income from Investments held in Other Funds (enumerate separately) the income of which is to be used to meet general current expenses.....	Income from Investments held in Other Fund Accounts (treat each separately).
Income from Unrestricted Investments not held in any Reserve Fund.....	Income from Unrestricted Investments Account.
Other Miscellaneous Revenue or Income.....	To proper account.
Cash received account sale of any Hospital Properties and Equipment, or Cash received from Insurance Companies account damage by fire.....	To the proper subdivision Account of Hospital Properties and Equipment, Schedule 4, to which it belongs. "Stocks Account," "Bonds Account," "Mortgages Receivable Account," etc.
Cash received account sale of any Investment.....	To Loans and Notes Payable Account.
Cash received account Loans or Notes Payable.....	To Loans and Notes Receivable Account.
Cash received account Treasurer's Accounts Receivable.....	To Accounts Receivable Account.
Cash received account Interest Purchased.....	To Interest Purchased Account.
Cash received account Prepaid Insurance.....	To Prepaid Insurance Account.
Cash received account Endowed Bed Fund.....	To Endowed Bed Fund Account.
Cash received account Partly Endowed Bed Fund.....	To Partly Endowed Bed Fund Account.
Cash received account General Endowment Fund.....	To General Endowment Fund Account.
Cash received account Any other Fund Reserve.....	To Proper Reserve Fund Account.
Cash received from some other source or account.....	To Proper Account.

At the Presbyterian Hospital it has not been found necessary for the Treasurer to keep any Cash Account on his General Ledger, as the Cash Book itself answers that purpose.

TREASURER'S JOURNAL

As it is necessary for the Treasurer to debit or credit to his General Ledger Accounts or to his Income Ledger Accounts items which are not cash transactions, and which are not posted direct from his Cash Book, it is necessary for him to make use of a Journal, wherein he records for reference first the account to which each item is debited and then the account to which such item is credited, and also notes further information desirable regarding details.

When postings are made from Journal Entries to General Ledger Accounts or to Income Ledger Accounts, proper notations should be made on the Journal to show the pages of the ledgers to which each item is posted and proper reference should be made in each of these ledger accounts to the page of the journal from which each posting is made. Samples of such Journal Entries are as follows:

September 30, 1917

1. Treasurer's Account with Superintendent, Dr.
 To Hospital Earnings Account.....Cr
 Amount of Hospital Earnings, Schedule 1, accrued during month, including monthly earnings of Out-Patient Department, Pharmacy and other Miscellaneous Hospital Earnings, as per Report of Superintendent to Treasurer.

September 30, 1917

2. Treasurer's Account with Superintendent, Dr.
 To Surplus and Deficit Account.....Cr
 Surplus Amount of General Material found by inventory to be on hand, as per Report of Superintendent to Treasurer.
 Unclaimed Overpayments by Patients, not liable to be claimed, transferred by Superintendent to Treasurer, as per Report of Superintendent to Treasurer.
 Unclaimed Wages, not liable to be claimed, transferred by Superintendent to Treasurer, as per Report of Superintendent to Treasurer.

September 30, 1917

3. Surplus and Deficit Account.....Dr.
 To Treasurer's Account with Superintendent...Cr
 Grand Total Current Expenses (Schedule 2), during month, as per Voucher Register, as reported by Superintendent.

And Total Capital Expenditures (Schedule 3), during month, as per Voucher Register (show amount for each account separately), as per report of Superintendent to Treasurer.

And Superintendent's Uncollectible Accounts Receivable charged off during month, as per Report of Superintendent to Treasurer.

And Loss or Depreciation of General Material charged off, as per Report of Superintendent to Treasurer.

September 30, 1917

4. Grand Total Current Revenue for month (Schedule 1) consisting of:
- | | | | |
|---|---------|------|----|
| Hospital Earnings Account..... | Dr..... | .... | .. |
| And Donations, Unrestricted Account.... | Dr..... | .... | .. |
| And Legacies, Unrestricted Account..... | Dr..... | .... | .. |
| And Income from Investments held in Endowed
Bed Fund Account..... | Dr..... | | .. |
| And Income from Investments held in General En-
dowment Fund Account..... | Dr..... | | .. |
| And Income from Investments held in Other Fund
Accounts (enumerate)..... | Dr..... | | .. |
| (The income of which is to be used to meet Operat-
ing Expenses (Schedule 2), and is not to be added to
the principal.) | | | |
| And Income from Unrestricted Investments Ac-
count..... | Dr..... | | .. |
| And Appropriations from Special Funds to meet
Current Expenses Account..... | Dr..... | | .. |
| (Enumerate each separately.) | | | |
| And any other accounts, composing Grand Total
Current Revenue for month..... | Dr..... | | .. |
| To Surplus and Deficit Account..... | Cr..... | .... | .. |
- For amounts transferred from such accounts to Surplus and Deficit Account.

September 30, 1917

5. Sites and Grounds Account.....
 Dr..... | | .. |

Or Buildings Account.....
 Dr..... | | .. |

Or Furniture and Fixtures Account.....
 Dr..... | | .. |

Or Machinery and Tools Account.....
 Dr..... | | .. |

Or Apparatus and Instruments Account..
 Dr..... | | .. |

Or Ambulances, Live Stock, etc., Account.
 Dr..... | | .. |

Whichever account is concerned.

To Capital Account (Hospital Properties
and Equipment).....
 Cr..... | | .. |

For Capital Expenditures for such accounts during month (Schedule 3), as per Voucher Register, as reported by Superintendent.

Value of gifts in shape of Hospital Properties and Equipment (Schedule 4), received during month, if capitalized.

TREASURER'S JOURNAL ENTRIES

September 30, 1917

6. Sites and Grounds Account.....Dr..... ..
 Or Buildings Account.....Dr..... ..
 Or Other Hospital Properties and Equipment Ac-
 counts (Schedule 4).....Dr..... ..
 To Surplus and Deficit Account.....Cr..... ..

For profit on sale of such property. (Give details.)

September 30, 1917

7. Capital Account (Hospital Properties and Equip-
 ment).....Dr..... ..
 To Sites and Grounds Account.....Cr..... ..
 Or Buildings Account.....Cr..... ..
 Or Furniture and Fixtures Account.....Cr..... ..
 Or Machinery and Tools Account.....Cr..... ..
 Or Apparatus and Instruments Account.....Cr..... ..
 Or Ambulances, Live Stock, etc., Account.....Cr..... ..
 Whichever account is concerned.

For actual net loss or damage account sale, fire or demolition, etc., of Hospital Properties and Equipment (Schedule 4) during month, if not covered by Reserve for Depreciation.

If any Reserve for Depreciation has been established covering part of the book value of the property, which has been lost or damaged, it would be preferable to use Journal Entry 22 as regards that part of the actual net loss or damage that is covered by a Reserve for Depreciation.

September 30, 1917

8. Bonds Account.....Dr..... ..
 Or Stocks Account.....Dr..... ..
 Or Other Investments Accounts.....Dr..... ..
 To Surplus and Deficit Account.....Cr..... ..

For Profit on Bonds, Stocks or Other Investments sold during month as per Income Ledger. (Give details.) See pages 90 and 92.

September 30, 1917

9. Mortgages Receivable Account.....Dr..... ..
 Or Bonds Account.....Dr..... ..
 Or Stocks Account.....Dr..... ..
 Or Other Investments Accounts.....Dr..... ..
 To General Endowment Fund Account..Cr..... ..
 Or Other Fund Accounts.....Cr..... ..

Value of "Mortgages Receivable," "Bonds" (not including interest accrued), "Stocks," or "Other Investments" Restricted given to these Reserve Fund Accounts during month. (Give full details.)

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September 30, 1917

10. Surplus and Deficit Account.....Dr..... ..
 To Mortgages Receivable Account.....Cr..... ..
 Or Bonds Account.....Cr..... ..
 Or Stocks Account.....Cr..... ..
 Or Other Investments Accounts.....Cr..... ..
 Or Loans and Notes Receivable Account...Cr..... ..

Whichever account is concerned.

Loss or Depreciation charged off during month.

Loss on sale of Bonds, Stocks or Other Investments during month as per Income Ledger. (Give details.) See pages 91 and 93.

September 30, 1917

11. Partly Endowed Bed Fund.....Dr..... ..
 To Endowed Bed Fund.....Cr..... ..

Amounts transferred to Endowed Bed Fund from Partly Endowed Bed Fund, account completion of such Endowments during month. (Give details.)

September 30, 1917

12. Endowed Bed Fund Account.....Dr..... ..
 Or Partly Endowed Bed Fund Account..Dr..... ..
 Or General Endowment Fund Account..Dr..... ..
 Or Other Fund Reserve Account.....Dr..... ..
 To Surplus and Deficit Account.....Cr..... ..

Amount charged off such accounts and credited to Surplus and Deficit Account during month, account liability of Hospital having ceased. (Give details.)

September 30, 1917

13. Loans and Notes Payable Account....Dr..... ..
 To Loans and Notes Payable Account....Cr..... ..

For Loans and Notes Payable renewed during month, by signing of new notes and cancellation of old notes, where it is desired to avoid the necessity of exchanging checks.

September 30, 1917

14. Mortgages Receivable Account.....Dr..... ..
 Or Bonds Account.....Dr..... ..
 Or Stocks Account.....Dr..... ..
 Or any Other Investment Account.....Dr..... ..
 To Donations, Unrestricted Account.....Cr..... ..
 Or To Legacies, Unrestricted Account....Cr..... ..

For Value of Mortgages Receivable, Bonds, Stocks, or Other Investments unrestricted, not including accrued interest, given to Hospital during month. (Give details.)

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September 30, 1917

15. Mortgages Receivable Account.....Dr..... ..
 To Investment Account Concerned...Cr..... ..

Value of Mortgages Receivable received during month in full or part payment for property sold.

September 30, 1917

16. Surplus and Deficit Account.....Dr..... ..
 To Treasurer's Accounts Receivable.....Cr..... ..

For Uncollectible Treasurer's Accounts Receivable charged off during month. (Give details.)

September 30, 1917

17. Sites and Grounds Account.....Dr..... ..
 Or Buildings Account.....Dr..... ..
 Or Other Hospital Properties and Equipment
 Accounts (Schedule 4).....Dr..... ..
 To Capital Account (Hospital Properties
 and Equipment).....Cr..... ..

For Appreciation in value of such property. (Give details.)

September 30, 1917

18. Treasurer's Accounts Receivable Account. Dr..
 To Income from Investments held in any
 account concerned.....Cr..... ..
 Or To any Reserve Fund Account con-
 cerned.....Cr..... ..
 Or to any Other Revenue or Income Ac-
 count (Schedule 1), concerned.....Cr..... ..

For amounts accrued and due during month and unpaid. (Give details.)

September 30, 1917

19. Capital Account (Hospital Properties and Equip-
 ment).....Dr..... ..
 To Surplus and Deficit Account.....Cr..... ..

For Book Value of "Sites and Grounds," "Buildings," "Furniture and Fixtures," "Machinery and Tools," "Apparatus and Instruments," "Ambulances, Live Stock, etc.," or other "Hospital Properties and Equipment," Schedule 4, sold during the month, or for amount collected during month from insurance companies for such properties damaged or destroyed by fire, as shown by Treasurer's Cash Book, and as already posted from the Treasurer's Cash Book direct or by Journal Entry to the credit side of each particular ledger account of the subdivision of "Hospital Properties and Equipment" concerned.

September 30, 1917

20. Capital Account (Hospital Properties and Equipment).....Dr.....
 To Reserve for Depreciation of Hospital
 Properties and Equipment.....Cr
- For estimated accrued depreciation during the
 year ending September 30, 1917, as follows:

	(usually at rate of)	
Buildings	(from 1½ to 3%)	.... ..
Furniture and Fixtures	(" 2 " 5%)	.... ..
Machinery and Tools	(" 3 " 10%)	.... ..
Apparatus and Instruments	(" 3 " 10%)	.... ..
Ambulances, Live Stock, etc.	(" 5 " 10%)	.... ..
	(of book values)	

September 30, 1917

21. Reserve for Depreciation of Hospital Properties
 and Equipment.....Dr.....
 To Capital Account (Hospital Properties
 and Equipment).....Cr

For extraordinary repairs or renewals made during month to Buildings, Furniture and Fixtures, Machinery and Tools or any other Hospital Properties and Equipment, Schedule 4, which may be chargeable to Reserve for Depreciation and to cover which sufficient Reserve for Depreciation on the property concerned has been established.

September 30, 1917

22. Reserve for Depreciation.....Dr.....
 To Site and Grounds Account.....Cr
- Or Buildings Account.....Cr
- Or Furniture and Fixtures Account.....Cr
- Or Machinery and Tools Account.....Cr
- Or Apparatus and Instruments Account.....Cr
- Or Ambulances, Live Stock, etc., Account.....Cr
- Whichever account is concerned.

For actual net loss or damage account sale, fire or demolition, etc., of Hospital Properties and Equipment (Schedule 4) during month, which is covered by Reserve for Depreciation. (See note under Journal Entry 7.)

September 30, 1917

23. Surplus and Deficit Account.....Dr.....
 To Capital Account (Hospital Properties and
 Equipment).....Cr

Amount to be credited to "Capital Account" to represent increase of equity of the Hospital in its Properties and Equipment by reduction of Mortgages Payable on Hospital Property, as explained in note concerning "Capital Account" on page 80.

ENTRIES TO BE MADE BY TREASURER IN OPENING A NEW SET OF BOOKS

In case the Treasurer of a hospital or other similar institution is about to adopt this system of accounting and has not already on his books General Ledger Accounts, such as "Bonds Account," "Mortgages Receivable Account," "Stocks Account," "Other Investment Accounts" or other asset ledger accounts showing respectively the various kinds and book values of Bonds, Mortgages Receivable, Stocks, Other Investments, or other assets on hand, he may open such accounts on his new General Ledger by making suitable entries, to proper accounts to which such assets are debited and credited, as shown for instance by the following sample Journal Entries:

September 30, 1917

Bonds Account.....Dr.....	....	..
To Endowed Bed Fund.....Cr			.... ..

For the following bonds on hand September 30, 1917, if held in Endowed Bed Fund. (Give list of bonds in detail and book value of each, to be inserted in Journal Entry and in "Bonds Account" on ledger.)

September 30, 1917

Stocks Account.....Dr.....	....	..
To any Special Fund Account.....Cr			.... ..

For the following stocks on hand September 30, 1917, if held in such Special Fund. (Give list of stocks in detail and book value of each, to be inserted in Journal Entry and in "Stocks Account" on ledger.)

September 30, 1917

Mortgages Receivable Account.....Dr.....	....	..
To Surplus and Deficit Account.....Cr			.... ..

For the following Mortgages Receivable on hand September 30, 1917, if unrestricted and not held in any Reserve Fund. (Give list of Mortgages Receivable in detail and book value of each, to be inserted in Journal Entry and in "Mortgages Receivable Account" on ledger.)

September 30, 1917

Accounts Receivable Account.....Dr.....	....	..
To Surplus and Deficit Account.....Cr			.... ..

For Accounts Receivable due September 30, 1917. (Give details.)

TREASURER'S JOURNAL ENTRIES

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September 30, 1917

Surplus and Deficit Account.....Dr.....
 To General Endowment Fund Account..Cr
 Or To any other Reserve Fund Account. Cr
 For amount of such Restricted Funds to offset which no Investments or other
 Assets are held.

September 30, 1917

Sites and Grounds Account.....Dr.....
 Or Buildings Account.....Dr.....
 Or Furniture and Fixtures Account.....Dr.....
 Or Machinery and Tools Account.....Dr.....
 Or Apparatus and Instruments Account .Dr.....
 Or Ambulances, Live Stock, etc., Account.Dr
 To Capital Account (Hospital Properties
 and Equipment).....Cr
 For the following Sites and Grounds (Give book values)
 Or Buildings..... " " "
 Or Furniture and Fixtures..... " " "
 Or Machinery and Tools..... " " "
 Or Apparatus and Instruments..... " " "
 Or Ambulances, Live Stock, etc..... " " "
 Owned by the Institution September 30, 1917.

Likewise in opening a new set of books if it is necessary for the
 Treasurer to open new General Ledger Accounts to show Liabili-
 ties already existing, such as "Mortgages Payable" or "Loans
 and Notes Payable," etc., Journal Entries showing to what ac-
 counts such items are debited and credited might be made as
 follows:

September 30, 1917

Surplus and Deficit Account.....Dr.....
 To Mortgages Payable Account.....Cr
 Or To Loans and Notes Payable Account. Cr
 For Mortgages Payable, (List in detail).....
 Or For Loans or Notes Payable, (List in detail)
 existing as a liability September 30, 1917.

In order to open the "Treasurer's Account with Superintend-
 ent" the following journal Entry would be made:

September 30, 1917

Treasurer's Account with Superintendent..Dr.....
 To Surplus and Deficit Account.....Cr
 For Cash advanced to Superintendent September 30, 1917.

TREASURER'S GENERAL LEDGER ACCOUNTS

In the Treasurer's office General Ledger Accounts are kept with the Superintendent; also for Hospital Earnings and for each of the other subdivisions shown under the general heading of Other Revenue or Income on Schedule 1, and for each of the headings shown on Schedule 4, except those shown in the Superintendent's Trial Balance heretofore mentioned.

It will be found convenient at large hospitals to have the Treasurer's General Ledger in loose leaf form, with lock, as in that style of ledger, accounts can be at all times kept in the order desired and when new accounts are opened the new ledger sheet can be inserted in its proper place. Considerable time and labor will thus be saved in posting, or in referring to the different accounts when desired and the ledger will not be unnecessarily large or heavy.

If a loose leaf Treasurer's General Ledger is used, for the same reasons it will also be found convenient to have a loose leaf Treasurer's Income Ledger, referred to on page 87, and to include this Income Ledger in the same binder in which the Treasurer's General Ledger Accounts are bound.

The following illustrations will show how entries are made to these General Ledger Accounts:

1. TREASURER'S CASH ACCOUNT

See explanations under heading "Treasurer's Cash Book," page 64.

2. TREASURER'S ACCOUNT WITH SUPERINTENDENT

Dr.			Cr.
Total from previous month	.... ..	\$Total from previous month	.... ..
Amount of Hospital Earnings, Schedule 1, accrued during month, as shown by Report of Superintendent to Treasurer as per Journal Entry 1.....	.... ..	Grand Total Current Expenses, Schedule 2, during month, as per Voucher Register, as reported by Superintendent and as per Journal Entry 3..	.... ..
Cash paid to Superintendent during month, as per Treasurer's Cash Book..	.... ..	Total Capital Expenditures Schedule 3, during month as per Voucher Register,	

2. TREASURER'S ACCOUNT WITH SUPERINTENDENT—Continued

Dr.		Cr.	
Surplus Amount of General Material found to be on hand during month, as per Report of Superintendent to Treasurer, as per Journal Entry 2.....	as reported by Superintendent, as per Journal Entry 3.....	.... ..
Unclaimed overpayments by Patients as per Report of Superintendent to Treasurer, credited to Surplus and Deficit Account, as per Journal Entry 2.....	Cash received by Treasurer from Superintendent during month, as per Treasurer's Cash Book.....	.... ..
Unclaimed Wages, as per Report of Superintendent to Treasurer, credited to Surplus and Deficit Account, as per Journal Entry 2.....	Uncollectible Accounts Receivable charged off during month, as per Report of Superintendent to Treasurer, as per Journal Entry 3.....	.... ..
		Loss or Depreciation of General Material charged off during month, as per Report of Superintendent to Treasurer, as per Journal Entry 3.....	.... ..
Total.....	Total.....	.....

Difference in totals equals balance shown by "Treasurer's Account with Superintendent," and must agree with balance shown by "Superintendent's Account with Treasurer" on the Superintendent's General Ledger.

3. HOSPITAL EARNINGS ACCOUNT

Dr.			
Total from previous month .....	.... ..	Total from previous month .....	.... ..
Amount of Hospital Earnings, Schedule 1, transferred to Surplus and Deficit Account, as per Journal Entry 4.....	.... ..	Amount of Hospital Earnings, Schedule 1, including monthly earnings of Out-Patient Department, Pharmacy and other Miscellaneous Hospital Earnings accrued during month, as per Report of Superintendent to Treasurer, as per Journal Entry 1.....	.... ..
Total.....	.... ..	Total.....	.... ..

This account will balance monthly.

4. DONATIONS, UNRESTRICTED ACCOUNT

Dr.				Ca.
Total from previous month	.... ..	Total from previous month	.... ..
Amount of Unrestricted		Amount of Unrestricted Do-		
Donations transferred to		nations received during		
Surplus and Deficit Ac-		month, as per Treasurer's		
count, as per Journal En-		Cash Book.....	.... ..
try 4.....	.... ..	Value of "Mortgages Re-		
		ceivable" or "Bonds" or		
		"Stocks," or "Other In-		
		vestments" unrestricted		
		given to Hospital during		
		month, as per Journal		
		Entry 14.....	.... ..
Total.....	.....	Total.....	.....

This account will balance monthly.

Ledger Accounts of "Legacies, Unrestricted Account" may be treated in the same manner as "Donations, Unrestricted Account."

5. INCOME FROM INVESTMENTS HELD IN GENERAL
ENDOWMENT FUND

Dr.				Cr.
Total from previous month	.... ..	Total from previous month	.... ..
Taxes or other than petty		Cash received during month		
current expenses, if any,		account Income from In-		
charged directly against		vestments held in this ac-		
income from this invest-		count, as per Treasurer's		
ment, as per Treasurer's		Cash Book.....	.... ..
Cash Book.....	.... ..	Amount of Income from In-		
Net Income during month		vestments held in this		
from Investments held in		Account accrued and due		
this account transferred		during month and unpaid		
to Surplus and Deficit		and transferred to "Ac-		
Account, as per Journal		counts Receivable," as		
Entry 4.....	.... ..	per Journal Entry 18....	.... ..
Total.....	.....	Total.....	.....

This account will balance monthly.

The General Ledger Accounts "Income from Investments held in Endowed Bed Fund Account" or "Income from Investments held in any other Fund Account" (Income only of which is to be used to meet Current Expenses, and is not to be added to the principal) or "Income from Unrestricted Investments Account" or Other Miscellaneous Revenue Accounts should be treated in a similar manner to some of those described above.

The amount of monthly Income from Investments held in Endowed Bed Fund, General Endowment Fund or any other Fund, the income only of which is to be used to meet Current

Expenses, is also shown by the Treasurer's Income Ledger Accounts of such funds, as described on pages 95 and 96, and should agree with amounts of Income from Investments held in such Funds, as shown on the respective General Ledger Accounts.

6. SITES AND GROUNDS ACCOUNT

Dr.		Cr.	
*Total from previous month	Total from previous month	.... ..
Capital Expenditures on this account during month, as per Voucher Register, as reported by Superintendent, as per Journal Entry 5.....	Sites and Grounds sold during month, as per Treasurer's Cash Book.....	.... ..
Value of Sites and Grounds given to Hospital during month, if capitalized, as per Journal Entry 5.....	Depreciation or Loss charged off during month, and credited to this account, as per Journal Entry 7.....	.... ..
For Appreciation in value of Sites and Grounds, as per Journal Entry 17....		
For Profit on Sale of Sites and Grounds, as per Journal Entry 6.....		
Total.....	<u>.....</u>	Total.....	<u>.....</u>

Difference in totals equals value of "Sites and Grounds," as shown on Books and on Balance Sheet.

7. BUILDINGS ACCOUNT

Dr.		Cr.	
*Total from previous month	Total from previous month	.... ..
Capital Expenditures on this account during month, as per Voucher Register, as reported by Superintendent, as per Journal Entry 5.	Buildings sold during month, as per Treasurer's Cash Book.....	.... ..
Value of Buildings given to Hospital during month, if capitalized, as per Journal Entry 5.....	Cash received during month from Insurance Companies in settlement of fire loss, as per Treasurer's Cash Book.....	.... ..
For Appreciation in value of Buildings, as per Journal Entry 17.....	Actual Net Loss or Damage caused by sale, fire or demolition, charged off during month and credited to this account, as per Journal Entry 7 or 22.	.... ..
For Profit on Sale of Buildings, as per Journal Entry 6.....		
Total.....	<u>.....</u>	Total.....	<u>.....</u>

Difference in totals equals value of "Buildings," as shown on Books and on Balance Sheet.

NOTE—The Ledger Accounts "Furniture and Fixtures Account," "Machinery and Tools Account," "Apparatus and Instruments Account," "Ambulances, Live Stock, etc., Account" or any other accounts belonging to Hospital Properties and Equipment (Schedule 4), should be worded in manner similar to "Sites and Grounds Account," and "Buildings Account," as shown above.

8. MORTGAGES RECEIVABLE ACCOUNT

DR.			CR.
*Total from previous month	.... ..	Total from previous month	.... ..
Mortgages Receivable purchased during month, not including accrued interest (enumerate), as per Treasurer's Cash Book.....	.... ..	Mortgages receivable sold or paid off during month (enumerate), as per Treasurer's Cash Book.....	.....
Value of Mortgages Receivable unrestricted given to Hospital during month (enumerate), as per Journal Entry 14.....	.... ..	Loss or Depreciation charged off during month and credited to this account, as per Journal Entry 10...	.... ..
Value of Mortgages Receivable restricted given to Hospital during month (enumerate), as per Journal Entry 9.....	.... ..	
Value of Mortgages Receivable received during month in full or part payment for property sold, as per Journal Entry 15....	.... ..	
Total.....	.....	Total.....	.....

Difference in totals equals amount of "Mortgages Receivable," as shown on Books and on Balance Sheet.

"Loans and Notes Receivable" made or paid off are treated in a General Ledger Account in the same manner as Mortgages Receivable purchased or paid off.

9. BONDS ACCOUNT

DR.			CR.
*Total from previous month	.... ..	Total from previous month	.... ..
Bonds purchased during month, not including accrued interest (enumerate), as per Treasurer's Cash Book.....	.... ..	Bonds sold during month (enumerate), as per Treasurer's Cash Book.....	.... ..
Value of Bonds unrestricted, not including accrued interest, given to Hospital during month (enumerate), as per Journal Entry 14.....	.... ..	Loss or Depreciation charged off during month credited to this account, as per Journal Entry 10.....	.... ..
		Loss on sale of Bonds during month, as per Journal Entry 10.....	.... ..

9. BONDS ACCOUNT—*Continued*

Dr.		Cr.
Value of Bonds restricted, not including accrued in- terest, given to Hospital during month (enumer- ate), as per Journal Entry 9.....	.... ..
Profit on bonds sold during month, as per Journal En- try 8.....	.... ..
Total.....	.... ..	Total.....

Difference in totals equals amount of "Bonds," as shown on Books and on Balance Sheet.

NOTE—The Ledger Account of "Stocks Account" (Schedule 4), should be worded in a manner similar to "Bonds Account," as shown above.

For Other Miscellaneous Investments it will be found advisable to keep a separate General Ledger Account in each case, to which capital expenditures on account of such investments should be debited and capital receipts credited.

For instance, if the investment were in the form of an unoccu-
pied dwelling house, not producing any revenue, the General
Ledger Account for same might be treated in the following manner:

10. DWELLING HOUSE, UNFURNISHED, AND LOT, 900 EAST 70th ST.,
N. Y.

Dr.		Cr.
Value of property, unre- stricted given to Hospital during month, as per Journal Entry 14.....	.... ..	Loss or Depreciation charged off during month, as per Journal Entry 10.....
Cost of Additions and Bet- terments during month as per Treasurer's Cash Book	.... ..	Cash received during month in full or part payment account sale of this prop- erty, as per Treasurer's Cash Book.....
Taxes and other than petty current expenses during month, which may be charged to this Account (if there is no income from this investment), as per Treasurer's Cash Book	.... ..	Value of Mortgages Re- ceivable received during month in full or part pay- ment account sale of this property, as per Journal Entry 15.....
Profit on property sold dur- ing month, as per Journal Entry 8.....	.... ..	Loss on property sold dur- ing month, as per Journal Entry 10.....
Total.....	.... ..	Total.....

If all of this property is sold the totals as shown above should agree. If a part only or none of this property is sold, the balance on the debit side of this account will show the book value of the remaining property at any time.

11. TREASURER'S ACCOUNTS RECEIVABLE ACCOUNT

Dr.				Cr.
*Total from previous month	.... ..	Total from previous month	.... ..
Amounts accrued and due during month and unpaid, as per Journal Entry 18..	.... ..	Cash received during month account Treasurer's Accounts Receivable, as per Treasurer's Cash Book...	.... ..
		Uncollectible Treasurer's Accounts Receivable charged off during month, as per Journal Entry 16..	.... ..
Total.....	.....	Total.....	.....

Difference in totals equals "Treasurer's Accounts Receivable," as shown on Books and on Balance Sheet.

12. INTEREST PURCHASED ACCOUNT

Dr.				Cr.
*Total from previous month	.... ..	Total from previous month	.... ..
Accrued Interest Purchased during month when Mortgages Receivable, Bonds, etc., are purchased, as per Treasurer's Cash Book...	.... ..	Cash received account Interest Purchased collected, as per Treasurer's Cash Book.....	.... ..
Total.....	.....	Total.....	.....

Difference in totals equals "Interest Purchased," as shown on Books and on Balance Sheet.

13. PREPAID INSURANCE ACCOUNT

Dr.				Cr.
*Total from previous month	.... ..	Total from previous month	.... ..
Insurance prepaid during month, as per Treasurer's Cash Book.....	.... ..	Cash received from Superintendent during month to pay for Insurance charged to Current Expenses, which had previously been prepaid, as per Treasurer's Cash Book	.... ..
Total.....	.....	Total.....	.....

Difference in totals equals "Prepaid Insurance," as shown on Books and on Balance Sheet.

APPORTIONING INSURANCE CHARGES

When large bills for insurance of various kinds are rendered they should, when approved, be paid direct by Treasurer's check. Amounts so paid should be entered on the credit side of the Treasurer's Cash Book and should be debited to Prepaid Insurance Account.

The Treasurer should keep in his office and also furnish to the Superintendent a statement showing how much of any prepaid insurance is properly chargeable each month to current expenses, so that each month the Superintendent can make a voucher in favor of the Treasurer for such an amount accordingly and thus include the proper charge in current expenses. When the Treasurer receives the Superintendent's voucher check he debits his cash account and credits Prepaid Insurance Account accordingly. If original bills for certain kinds of insurance are very small it may be thought best to pay these direct by voucher through the Superintendent's office and not apportion the charges over a series of months during which the insurance is in effect.

14. CAPITAL ACCOUNT (HOSPITAL PROPERTIES AND EQUIPMENT)

Dr.			Cr.
Actual Net Loss or Damage account sale, fire or demolition, charged off Hospital Properties and Equipment, Schedule 4, during month and credited to proper accounts on Treasurer's General Ledger, as per Journal Entry 7.....	.....	
Book Value of "Sites and Grounds," "Buildings," "Furniture and Fixtures," "Machinery and Tools," "Apparatus and Instruments," "Ambulances, Live Stock, etc.," or other "Hospital Properties and Equipment," Schedule 4, sold during the month, or for amount collected during month from insurance companies for such properties damaged or destroyed by fire, as per Journal Entry 19.....	.....	
Total.....	.....	
		\$Total from previous month .....	.....
		Capital Expenditures Schedule 3, during month, as per Voucher Register, as reported by Superintendent, as per Journal Entry 5.....	.....
		Value of gifts in shape of "Hospital Properties and Equipment," Schedule 4, given to Hospital during month, if capitalized, and debited to proper account on Treasurer's General Ledger, as per Journal Entry 5.....	.....
		Appreciation in value of "Sites and Grounds," "Buildings," or other Hospital Properties and Equipment as per Journal Entry 17.....	.....
		Amount to be credited to "Capital Account" to represent increase of equity of the Hospital in its Properties and Equipment by reduction of Mortgages Payable Account, as per Journal Entry 23.....	.....
		Total.....	.....

Difference in totals equals "Capital Account" (Hospital Properties and Equipment), as shown on Books and on Balance Sheet.

NOTE—"Capital Account" ("Hospital Properties and Equipment") may be considered as practically a subdivision of "Surplus and Deficit Account." The balance standing to the credit of "Capital Account" is really a part of the surplus of the hospital.

"Capital Account," which represents the book value of the hospital's equity in its working plant, plus "Reserve for Depreciation of Hospital Properties and Equipment," if any such account is established, plus bonds outstanding or mortgages payable on Hospital Property, if any, should equal the total book value of the assets of the hospital, which compose its working plant or Hospital Properties and Equipment, Schedule 4, such as "Sites and Grounds," "Buildings," "Furniture and Fixtures," "Machinery and Tools," "Apparatus and Instruments," and "Ambulance, Live Stock, etc."

By keeping this "Capital Account" (Hospital Properties and Equipment) out of "Surplus and Deficit Account" as here indicated, the amount of the deficit, if any, up to the amount of the Reserve Fund Accounts, as shown by the "Surplus and Deficit Account," will represent the exact amount which the Reserve Funds of the Hospital have been encroached upon.

The amount of surplus, if any, as shown by the "Surplus and Deficit Account," will represent the amount of surplus, which the hospital may have to its credit, not including the equity the hospital may have in its working plant or Hospital Properties and Equipment.

If a mortgage payable on Hospital Property is fully or partly paid off the money paid should be entered on the credit side of the Treasurer's Cash Book and should be debited to "Mortgages Payable Account."

The equity of the Hospital in its Properties and Equipment is increased by the amount of such payment and reduction in "Mortgages Payable Account" and in order that Capital Account may represent this equity Journal Entry No. 23 should be made and "Surplus and Deficit Account" should be debited and "Capital Account" should be credited accordingly.

Conversely, if a mortgage payable on Hospital Property is created the money received should be entered on the debit side of the Treasurer's Cash Book and should be credited to "Mortgages Payable Account." In order that Capital Account may then

represent the decreased equity of the Hospital in its Properties and Equipment, a Journal Entry, the reverse of No. 23, should be made, whereby "Capital Account" may be debited and "Surplus and Deficit Account" may be credited accordingly.

RESERVE FOR DEPRECIATION OF HOSPITAL PROPERTIES AND EQUIPMENT

In case it is desired to establish a "Reserve for Depreciation of Hospital Properties and Equipment" (without disturbing the cost values and without reducing book values below the values at which such properties may be insured) to show the estimated amount of depreciation or deferred up-keep on "Buildings," "Furniture and Fixtures," "Machinery and Tools," or on other Hospital Properties and Equipment, Schedule 4, the amounts of this estimated depreciation may at the end of each fiscal year be debited to "Capital Account" and credited to "Reserve for Depreciation of Hospital Properties and Equipment" by a journal entry similar to No. 20.

This "Reserve for Depreciation" would practically be a subdivision of "Surplus and Deficit Account" and the balance on the credit side of this account would represent a part of the surplus of the hospital.

In case there is actual net loss or damage caused by sale, fire, or by demolition, etc., not covered by insurance, to any of the subdivisions of Hospital Properties and Equipment, Schedule 4, and if it is desired to charge such part of this net loss or damage as may be covered by the "Reserve for Depreciation" to such Depreciation Account this may be done by Journal Entry 22.

In case extraordinary repairs or renewals are made to any of the subdivisions of Hospital Properties and Equipment, Schedule 4, and if it is desired to charge such part of such expenditures as may be covered by the Reserve for Depreciation, to such Depreciation Account this may be done by Journal Entry 21.

If a Fund for Depreciation of Hospital Properties and Equipment, as outlined above, is established, one-twelfth of the estimated amount of yearly depreciation of Hospital Properties and Equipment might very properly be added to the actual monthly Operating Expenses, Schedule 2, in order to ascertain

the full cost of running the Hospital and to figure the full cost per patient per day (not including Corporation Expenses or Special Fund Expenses).

15. RESERVE FOR DEPRECIATION OF HOSPITAL PROPERTIES AND EQUIPMENT

Dr.			Cr.
For actual net loss or damage by sale, fire or demolition, etc., charged off Hospital Properties and Equipment referred to during month, as per Journal Entry 22.....	.....	Balance Estimated Depreciation from previous year .....	.....
Buildings.....	.....	Buildings Account.....	.....
Furniture and Fixtures.....	.....	Furniture and Fixtures Account.....	.....
Machinery and Tools.....	.....	Machinery and Tools Account.....	.....
Apparatus and Instruments.....	.....	Apparatus and Instruments Account.....	.....
Ambulances, Live Stock, etc.....	.....	Ambulances, Live Stock, etc., Account.....	.....
Total.....	.....	Total.....	.....
For extraordinary repairs or renewals made during month charged to Depreciation Account, as per Journal Entry No. 21.....	.....	Estimated depreciation accrued during year ending, as per Journal Entry No. 20.....	.....
Buildings.....	.....	Buildings Account.....	.....
Furniture and Fixtures.....	.....	Furniture and Fixtures Account.....	.....
Machinery and Tools.....	.....	Machinery and Tools Account.....	.....
Apparatus and Instruments.....	.....	Apparatus and Instruments Account.....	.....
Ambulances, Live Stock, etc.....	.....	Ambulances, Live Stock, etc., Account.....	.....
Total.....	.....	Total.....	.....
Total.....	.....	Total.....	.....

The above "Reserve for Depreciation" will cease to exist unless there remains a balance on the credit side, which represents the amount of this "Reserve for Depreciation of Hospital Properties and Equipment," as shown on the Books and on the Balance Sheet.

16. ENDOWED BED FUND ACCOUNT

Dr.			Cr.
Total from previous month .....	.....	\$Total from previous month .....	.....
Amount charged off Endowed Bed Fund during month and credited to Surplus and Deficit Ac-	.....	Cash received to fully Endow Beds during month, as per Treasurer's Cash Book.....	.....

16. ENDOWED BED FUND ACCOUNT—*Continued*

DR.			CR.
	count, liability of Hospital having ceased, as per Journal Entry 12.....	Amounts transferred from "Partly Endowed Bed Fund" during month, account completion of such endowments as per Journal Entry 11.....	
	Total.....	Total.....	

Difference in totals equals "Endowed Bed Fund," as shown on Books and on Balance Sheet.

NOTE—When beds are endowed at the Presbyterian Hospital it is the practice to credit such endowments to "Endowed Bed Fund Account" and to keep the amounts received invested in income bearing securities, as long as any nominor has the right to name patients to occupy such beds.

In case, however, the right to name patients to occupy a bed should lapse, either by expiry of the term of the endowment or by death of the nominor without having appointed in writing a successor, the liability of the hospital, as regards that particular endowment, is considered to have ceased and the endowment is thereafter treated as unrestricted and is credited as per Journal Entry No. 12 to "Surplus and Deficit Account," if such action is approved by the Board of Managers. A Suitable entry is also made on the Treasurer's Endowed Bed Ledger Accounts as described on pages 99 and 100.

17. PARTLY ENDOWED BED FUND ACCOUNT

DR.			CR.
Total from previous month		\$ Total from previous month	
Amounts Transferred to Endowed Bed Fund, dur- ing month, account en- dowments completed, as per Journal Entry 11....		Cash received account Part- ly Endowed Bed Fund during month, as per Treasurer's Cash Book....	
Amounts charged off partly Endowed Bed Fund dur- ing month, and credited to Surplus and Deficit Account account liability of Hospital having ceased, as per Journal Entry 12..			
Total.....		Total.....	

Difference in totals equals "Partly Endowed Bed Fund," as shown on Books and on Balance Sheet.

NOTE—Instalments received to partly endow beds are subject at any time to transfer to "Endowed Bed Fund Account" upon completion of such endowments. There is usually no liability on the part of the Hospital to furnish free treatment on such beds until they are fully endowed. No investments are therefore assigned to offset amounts standing to credit of "Partly Endowed Bed Fund Account" and no income from this Account is therefore shown in Schedule 1.

TREASURER'S GENERAL LEDGER ACCOUNTS

18. GENERAL ENDOWMENT FUND ACCOUNT

State in detail purposes and conditions of this Fund, as for instance, "Principal to be invested and income only to be used for meeting Operating Expenses" (Schedule 2).

Dr.			Cr.
Total from previous month	.... ..	\$Total from previous month	.... ..
Amount charged off this account during month and credited to Surplus and Deficit Account, liability of Hospital having ceased, as per Journal Entry 12.....	.... ..	Cash received during month for this Account, as per Treasurer's Cash Book...	.... ..
		Value of Investments given to Hospital during month, for this Account as per Journal Entry 9.....	.... ..
Total.....	.....	Total.....	.....

Difference in totals equals "General Endowment Fund," as shown on Books and on Balance Sheet.

19. X. Y. Z. VISITING NURSING FUND ACCOUNT

State in detail purposes and conditions of this Fund, as for instance, Principal to be used for all expenses in connection with work of Visiting Nurses.

Dr.			Cr.
Total from previous month	.... ..	\$Total from previous month	.... ..
Appropriation during month, for expenses chargeable to this Fund, as reported by Superintendent, as per Journal Entry 4	.... ..	Donations received during month, for this Fund, as per Treasurer's Cash Book	.... ..
Total.....	.....	Total.....	.....

Difference in totals equals the amount of this Fund, as shown on Books and on Balance Sheet.

20. A. B. C. PATHOLOGICAL DEPARTMENT FUND ACCOUNT

State in detail purposes and conditions of this Fund, as for instance, "Principal or Income may be used for subscriptions to Periodicals, or for Purchase of Apparatus or Instruments for the Pathological Department."

Dr.			Cr.
Total from previous month	.... ..	\$Total from previous month	.... ..
Appropriation during month for expenses chargeable to this Fund, as reported by Superintendent, as per Journal Entry 4.....	.... ..	Donations received during month for this Fund, as per Treasurer's Cash Book	.... ..
		Cash received during month, account Income from investments held in this Fund, as per Treasurer's Cash Book.....	.... ..
		Amount of Income from Investments held in this	

20. A. B. C. PATHOLOGICAL DEPT. FUND ACCOUNT—*Continued*

DR.

CR.

Account accrued and due
during month and unpaid
and transferred to "Ac-
counts Receivable," as
per Journal Entry 18..... ..
Value of Investments given
to Hospital during month,
for this Fund as per Jour-
nal Entry 9..... ..

Total..... .. Total..... ..

Difference in totals equals the amount of this Fund, as shown on Books and on Balance Sheet.

Norm—The general Ledger Accounts, "Endowed Bed Fund," "General Endowment Fund" or other similar Funds, the income from investments held in which is to be used only to meet current expenses and is not to be added to the principal, are intended to show only the increase or decrease of the principal of such Capital Funds.

The investments assigned to each of such Funds and monthly income from same is shown by an Income Ledger Account, as described on pages 95 and 96 and also in separate General Ledger Accounts referred to on page 74.

There are other General Ledger Accounts such as "X. Y. Z. Visiting Nursing Fund," "A. B. C. Pathological Department Fund" or other similar Fund Accounts in which the income from investments held in these funds as it falls due, is to be added to and becomes a part of the principal.

Donations towards the principal of such Funds and income from investments which may be held in such Funds, are therefore both credited to such General Ledger Fund Accounts and it is not necessary in such cases to keep additional General Ledger Accounts to show the income only from such Funds. Income Ledger Accounts, however, as described on pages 95 and 96 are kept where necessary to show a list of investments assigned to such funds and the monthly income from same.

21. LOANS AND NOTES PAYABLE ACCOUNT

DR.

CR.

Total from previous month	§Total from previous month
Loans paid during month, as per Treasurer's Cash Book	Cash received during month account Loans incurred, as per Treasurer's Cash Book
Loans paid during month by renewal, by signing of new notes, and cancella- tion of old notes, as per Journal Entry 13..... ..	Loans renewed during month by signing of new notes and cancellation of old notes, as per Journal Entry 13..... ..
Total..... ..	Total..... ..

Difference in totals equals "Loans and Notes Payable," as shown on Books and on Balance Sheet.

Norm—"Mortgages Payable Account" may be treated in the same manner as "Loans and Notes Payable Account."

22. SURPLUS AND DEFICIT ACCOUNT

Dr.		Ca.	
†Total from previous month	†Total from previous month	.... ..
Grand Total Current Ex-		Grand Total Current Revenue,	
penses, Schedule 2, during		Schedule 1, during month,	
month, as per Voucher		as per Journal Entry 4...	.... ..
Register, as reported by		Profit on Bonds, Stocks or	
Superintendent, as per		other Investments sold	
Journal Entry 3.....	during month, as per	
Total Capital Expenditures,		Income Ledger, as per	
Schedule 3, during month,		Journal Entry 8.....	.... ..
as per Voucher Register,		Profit on sale of "Sites and	
as reported by Superin-		Grounds," "Buildings" or	
tendent, as per Journal		other Hospital Properties	
Entry 3.....	and Equipment, as per	
Uncollectible Superintend-		Journal Entry 6.....	.... ..
ent's Accounts Receiv-		Amount charged off En-	
able charged off during		dowed Bed Fund, Partly	
month, as reported by		Endowed Bed Fund, or	
Superintendent, as per		Other Funds during	
Journal Entry 3.....	month, account liability	
Uncollectible Treasurer's		of Hospital having ceased,	
Accounts Receivable		as per Journal Entry 12..	.... ..
charged off during month,		Surplus amount of General	
as per Journal Entry 16...	Material found to be on	
Loss or Depreciation of		hand during month as re-	
General Material charged		ported by Superintendent,	
off during month, as re-		as per Journal Entry 2...	.... ..
ported by Superintendent,		Unclaimed Overpayments	
as per Journal Entry 3...	by Patients, as per Jour-	
Loss or Depreciation		nal Entry 2.....	.... ..
charged off Investment		Unclaimed Wages, as per	
Accounts or Current Asset		Journal Entry 2.....	.... ..
Accounts, Schedule 4,		Book Value of "Sites	
during month, as per		and Grounds," "Buildings,"	
Journal Entry 10.....	"Furniture and Fixtures,"	
Amount to be credited to		"Machinery and Tools,"	
"Capital Account" to rep-		"Apparatus and Instru-	
resent increase of equity		ments," "Ambulances,	
of the Hospital in its Pro-		Live Stock, etc." or other	
properties and Equipment		"Hospital Properties and	
by reduction of Mortgages		Equipment," Schedule 4,	
Payable Account, as per		sold during the month or for	
Journal Entry 23.....	amount collected during	
		month from Insurance Com-	
		panies for such properties	
		damaged or destroyed by	
		fire, as per Journal Entry 19	.... ..
Total.....	Total.....	.....

Difference in totals equals "Surplus or Deficit" to date, as shown on Books and on Balance Sheet.

"Deficit to date," if any, up to the amount of Reserve Fund Accounts will represent the amount Reserve Fund Accounts, if any, have been encroached upon.

"Surplus to date," if any, will represent the amount of surplus, which the Hospital has to its credit, not including the value of any of its plant, which goes to make up "Hospital Properties and Equipment."

*At the first of each fiscal year, under the headings in the Treasurer's General Ledger of any of the accounts referred to on the debit side of the Balance Sheet (Schedule 4), the balance shown on the debit side of each account at the end of the previous month should be shown on the debit side only as "Balance at first of year," instead of "Total from previous month."

§At the first of each fiscal year under the headings in the Treasurer's General Ledger of "Treasurer's Account with Superintendent," and any of the accounts referred to on the credit side of the Balance Sheet (Schedule 4), the balance shown on the credit side of each account at the end of the previous month should be shown on the credit side only as "Balance at first of year" instead of "Total from previous month."

†At the first of each fiscal year, under the heading in the Treasurer's General Ledger "Surplus and Deficit Account," the amount of the "Surplus" or "Deficit to date" at the end of the previous month is the amount which should be shown on the credit side of the account, if a Surplus, or on the debit side of the account if a Deficit, as "Balance at first of Year," instead of "Total from previous month."

TREASURER'S TRIAL BALANCE

The Treasurer's Trial Balance at the end of any month or year is simply a transcript of the Balance Sheet (Schedule 4), in which, opposite each of the headings shown is entered the balance as shown by each account on the Treasurer's General Ledger at the end of such month and in lieu of the balance shown by Treasurer's Account with Superintendent such additional information from the Superintendent's Trial Balance, as is needed to complete the Balance Sheet. Opposite the word "Deficit" on the debit side, or opposite the word "Surplus" on the credit side of the trial balance must be entered "Deficit to date" or "Surplus to date," as the case may be, as shown by the "Surplus and Deficit" ledger account. The final totals must then agree.

TREASURER'S INCOME LEDGER ACCOUNTS

In addition to the "General Ledger Accounts" referred to in the preceding pages, the Treasurer should also keep separate Income Ledger Accounts with each kind of Bonds, Stocks, other Investments owned or Loan or Mortgage Receivable or Payable,

so as to show plainly the amount of the principal and income or expenses on account of each.

In order to show what securities or other investments are assigned to each Fund and the monthly income from same, separate Income Ledger Accounts should be kept for each of these Fund accounts. The income as it accrues is posted to such accounts from the Treasurer's Cash Book, if paid, or by Journal Entry, if not paid, as indicated in the sample of such an account on pages 95 and 96.

These Income Ledger Accounts do not form any part of the Treasurer's Balance Sheet and should not be confused with the General Ledger Accounts.

The following illustrations will show how entries are made to such accounts:

TREASURER'S INCOME LEDGER ACCOUNTS

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1. The Income Ledger Account for a Mortgage Receivable owned should be shown in about the following form:

First Mortgage Receivable on six story Apartment House at No. 1250 West 75th Street, New York, owned by John Doe, made January 2, 1896, to the Title Guarantee & Trust Co., from whom it was purchased by The Presbyterian Hospital.

Principal \$50,000 due October 1, 1906. Interest at 5% per annum, payable April 1st and October 1st. Interest paid by John Doe, 101 Broadway, New York.

Dr.	CASH		1903		CASH		Cr.	
	BOOK		BOOK		BOOK		BOOK	
\$50,000	5	50,000	10/1 2½ months interest @ 5%	.....	6	520.82		
par value								
		50,000	1904					
10/1/06 Mortgage paid in full	.....	28						
			4/1 6	"	"	10	1,250.00	
			10/1 6	"	"	14	1,250.00	
			1905					
			4/1 6	"	"	18	1,250.00	
			10/1 6	"	"	22	1,250.00	
			1906					
			4/1 6	"	"	24	1,250.00	
			10/1 6	"	"	28	1,250.00	

TREASURER'S INCOME LEDGER ACCOUNTS

2. The Income Ledger Account for each different kind of Bonds owned should be shown in about the following form:

Erie R. R. Pennsylvania Coal Collateral Trust Mortgage Sinking Fund 4% Registered Gold Bonds.

Interest February 1 and August 1. Principal due February 1, 1951.

\$10,000 of these bonds assigned January 2, 1904 To General Endowment Fund, see Income Ledger, pages 95, 96.
and \$20,000 of these bonds assigned February 5, 1904 To General Endowment Fund, see Income Ledger, pages 95, 96.

Dr.	CASH		1904	CASH		1905	CASH		Ca.
	BOOK			BOOK			BOOK		
\$10,000	1/2/04	Bought @ 82 7/8 & int.	9	8,300	2/1	1 months interest @ 4% on \$10,000 Bonds	8	33.33	
\$20,000	2/5/04	Bought @ 84 7/8 & int.	9	17,000	8/1	6 months interest @ 4% on \$10,000 Bonds	10	200.00	
\$15,000	6/1/06	Sold @ 90 1/8	19	13,500	8/1	5 months & 23 days interest @ 4% on \$20,000 Bonds	10	384.44	
\$15,000	8/1/06	Sold @ 92 1/8	23	13,800					
		Jnl.			1905				
	*Profit on above sales	14	2,000		2/1	6 months interest @ 4% on \$30,000 Bonds	12	600.00	
					8/1	6 months interest @ 4% on \$30,000 Bonds	14	600.00	
	Difference between total of the black and red figures will								
	at any time show the par value and book value of the bonds								
	on hand.								
	*See Journal Entry No. 8.								
					1906				
					2/1	6 months interest @ 4% on \$30,000 Bonds	16	600.00	
					8/1	6 months interest @ 4% on \$15,000 Bonds	18	300.00	

3. The Income Ledger Account for each different kind of Stocks owned should be shown in about the following form:

UNION PACIFIC PREFERRED STOCK				
Dr.	JOURNAL	1905	CASH	Cr.
200 Shares 4/1/05 given to Hospital @ 95	11 19,000	10/1 Dividend No. 15 — 2%.....	16	400
100 " 11/15/05 " " @ 94	15 9,400			
	CASH	1906		
100 " 10/10/06 Sold @ 90 1/8	24 9,000	4/1 Dividend No. 16 — 2%.....	20	600
200 " 12/2/07 Sold @ 88 1/8	34 17,600	10/1 Dividend No. 17 — 2%.....	24	600
	JOURNAL	1907		
* Loss on above sales.....	21 1,800	4/1 Dividend No. 18 — 2%.....	28	400
		10/1 Dividend No. 19 — 2%.....	32	400

NOTE — The difference between the totals of the black and red figures will at any time show the par value and book value of the stock on hand.

* See Journal Entry No. 10.

TREASURER'S INCOME LEDGER ACCOUNTS

4. In case an investment is in the form of Income producing Real Estate or Buildings the Income Ledger Account may be kept in about the following form:

Four-story Dwelling House unfurnished, located at No. 1005 East 81st Street, New York City, rented to John Doe, 101 Broadway, New York City, for five years from May 1st, 1905 at \$200 per month, payable quarterly in advance.

Dr.	JOURNAL	1905	CASH	BOOK	Cr.
4/5/05	Given to Hospital valued at.....	11	20,000		
		5/1	Rent to 8/1/05	14	600
		8/1	Rent to 11/1/05.....	16	600
		9/1	Bill for Maintenance	17	25
		10/2	1905 Taxes	17	175
6/1/06	Cost of addition to house.	11/1	Rent to 2/1/06	18	600
11/1/06	This property sold				
		1906			
		2/1	Rent to 5/1/06	20	600
		5/1	Rent to 8/1/06	22	600
		5/15	Bill for Maintenance	23	100
		8/1	Rent to 11/1/06	24	600
		10/1	1906 Taxes	25	180

The difference between the black and red figures on the credit side of this account will at any time show the net income from this investment.

Taxes and other than petty current expenses on account of income producing Investments such as those indicated above should be charged against the Income of such Investments rather than to Corporation Expenses (Schedule 2).

5. In case an investment is in the form of non-income producing Real Estate or Buildings, the Income Ledger Account may be kept in about the following form:

Three-story Dwelling House, unfurnished, located at 900 East 70th Street, New York City; unoccupied, not rented.

Dr. Cr.

8/1/05	Given to Hospital, valued at	JOURNAL	12	15,000
9/29/05	Taxes for 1905	CASH BOOK	17	170
11/1/05	Bill for maintenance		19	500
9/30/06	Taxes for 1906	JOURNAL	23	180
*9/30/06	Loss account fire		16	3,000
9/30/07	Taxes for 1907	CASH BOOK	27	150
*9/30/07	Depreciation charged off	JOURNAL	19	2,000
11/1/07	Cash received from Insurance Company account loss by fire	CASH BOOK	28	1,500
*12/1/07	Property Sold		28	9,000
	* Loss on above sale		500	

*See Journal Entry No. 10.

The difference between the black and red figures on the debit side of this account will at any time show the book value of this investment.

Where no income is received, Taxes and current expenses on account of such investment, may be charged to this Account, as indicated above, so as to increase the book value of the property and such increase may, if desired, from time to time be charged off by Journal Entry showing amount of such depreciation as indicated.

TREASURER'S INCOME LEDGER ACCOUNTS

LOANS PAYABLE TO BANK OF MANHATTAN COMPANY

Dr.					CASH	Cr.
1905					BOOK	
May 1	1 mo. Interest on \$10,000 @ 5%, as per Superintendent's Voucher Register				Jan. 1	By demand loan @ 5%
				41.67	April 1	By demand loan @ 5%
June 30	6 mos. Interest on \$10,000 @ 5%, as per Superintendent's Voucher Register				May 1	To Loan of April 1 paid
				250.00	Oct. 1	By demand loan @ 5%
Dec. 31	Interest to Dec. 31, 1906 @ 5%, as per Superintendent's Voucher Register			500.00	1906	
1906					Jan. 1	By Time loan for six months @ 5% ..
June 30	6 mos. Interest on \$60,000 @ 5%, as per Superintendent's Voucher Register			1,500.00		
Dec. 31	6 mos. Interest on \$60,000 @ 5%, as per Superintendent's Voucher Register			1,500.00		
						JRNL.
					*July 1	To Time loan paid by renewal
					*July 1	By Time loan for six months @ 5% ..
						11 30,000
						11 30,000
						CASH
						BOOK
					Dec. 31	To Loans paid
						25 60,000

*See Journal Entry No. 13.

The difference between the total of the black figures and the total of the red figures as shown on the credit side of this account will show at any time the amount of this Loan Payable.

7. In order to show at any time what investments are assigned to any Reserve Funds and the monthly Income from Investments held in such Funds, an Income Ledger Account for each Fund may be kept in about the following form:

GENERAL ENDOWMENT FUND

(For conditions and amount of this Fund, see page , of General Ledger)

Dr.	Investments assigned to this Fund	INCOME		1904	CASH		Cr.
		LEDGER	BOOK				
1/2/04	10,000 Erie R.R. Pa. Coal Coll. 4% Bonds @ 83. Interest February 1 and August 1	45	8,300	2/1	1 mo. Interest @ 4% on \$10,000 Erie R.R. Bonds	8	33.33
2/5/04	20,000 Erie R.R. Pa. Coal Coll. 4% Bonds @ 85. Interest February 1 and August 1	45	17,000	8/1	6 mos. Interest @ 4% on \$10,000 Erie R.R. Bonds	10	200.00
4/6/05	20,000 So. Pac. 1st Ref. 4% Reg. Bonds @ 92. Interest January 1 and July 1	56	18,400	8/1	5 mos. 23 days Interest @ 4% on \$20,000 Erie R.R. Bonds	10	384.44
5/15/06	10,000 U. S. Steel Cor. Skg. Fund 5% Bonds @ 85. Interest January 1 and July 1	63	8,500	1905	6 mos. Interest @ 4% on \$30,000 Erie R.R. Bonds	12	600.00
6/1/06	15,000 Erie R.R. Pa. Coal Coll. 4% Bonds withdrawn for sale	45	12,650	2/1	2 mos. 24 days Interest @ 4% on \$20,000 So. Pac. Bonds		186.65
6/1/06	30,000 U. S. Steel Corp. Sinking Fund 5% Bonds @ 88. Interest January 1 and July 1	63	28,400	8/1	6 mos. Interest @ 4% on \$30,000 Erie R.R. Bonds	14	600.00
7/1/06	Adams Mortgage Receivable 5% Interest January 1 and July 1	68	21,000	1906	6 mos. Interest @ 4% on \$20,000 So. Pac. Bonds	16	400.00
				2/1	6 mos. interest @ 4% on \$30,000 Erie R.R. Bonds	16	600.00

TREASURER'S INCOME LEDGER ACCOUNTS

Dr.	GENERAL ENDOWMENT FUND—Continued		Cr.
	INCOME LEDGER	CASH BOOK	
8/1/06	15,000 Erie R.R. Pa. Coal Coll. 4% Bonds withdrawn for sale.....		
		45	12,650
<p>NOTE.—The investments listed in black less the investments withdrawn listed in red should show the investments assigned to this Fund at any time and their book value. When investments are withdrawn they should be entered in red at the same valuation at which they have been debited to this account.</p>			
1904			
7/1	1 mo. 15 days Interest @ 5% on \$10,000 U. S. Steel Bonds	18	62.50
7/1	6 mos. Interest @ 4% on \$20,000 So. Pac. Bonds	18	400.00
7/1	1 mo. Interest @ 5% on \$30,000 U. S. Bonds	18	125.00
8/1	6 mos. Interest @ 4% on \$15,000 Erie R.R. Bonds	18	300.00
1907			
1/1	6 mos. Interest @ 5% on Adams Mortgage Receivable for \$21,000	24	525.00
1/1	6 mos. Interest @ 4% on \$20,000 So. Pac. Bonds	24	400.00
1/1	6 mos. Interest @ 5% on \$40,000 U. S. Steel Bonds	24	1,000.00

The monthly income of this Fund as shown by this Income Ledger Account is posted direct to this account from the Treasurer's Cash Book and should agree with the total monthly Income, as posted from the Cash Book to the Treasurer's General Ledger Account "Income from Investments held in General Endowment Fund Account."

PROVISION FOR AMORTIZATION OR ACCUMULATION ON BONDS

In Hospital Accounting it will not often be thought worth while to go into what might be called the technical refinements of accounting and to consider such matters as amortization and accumulation on bonds for the reasons that comparatively few hospitals own enough bonds, the book value of which is so different from the par value, as to make worth while the extra accounting involved. There would not seem to be much practical necessity, therefore, for financial officers of the ordinary hospital to consider such matters and, to avoid what seems to be unnecessary complications in hospital accounting, no reference has been made to any periodical allowances for amortization and accumulation in the entries referring to bonds or interest thereon on the books of the Treasurer referred to in this volume.

As a matter of information, however, for those who may not understand what is meant by taking care of amortization and accumulation on bonds the following brief explanation is offered.

AMORTIZATION

Bonds which are well secured or which bear a high rate of interest command a better price than those issued on a less favorable basis and are usually sold at a premium where both features are present. As the amount payable to the bond-holder at the maturity of the bond is the par value it may be desired to adopt some method to write off the premium paid, when bonds of a market value much above par are purchased by or are given to the hospital.

From published tables it is easy to ascertain the amount of amortization or accumulation on bonds bearing different rates of interest and having certain fixed dates of maturity.

The method of writing off the premium would be to treat the interest received as being in part true interest and in part a return of capital invested and divide it accordingly, properly crediting that part of the cash received which is applicable to the principal. For instance, if the market rate of interest is $4\frac{1}{2}\%$ a \$1000 bond

bearing 6% interest payable semi-annually, redeemable at par in four years, will command a premium of about \$54.40. An investor on a $4\frac{1}{2}\%$ basis would therefore pay \$1054.40 for the bond and receive \$60.00 a year nominal interest and \$1000 principal at the end of four years.

At the end of the first six months the investor will divide the \$30.00 into two parts, \$23.70 net income at say $4\frac{1}{2}\%$ on the book value and \$6.30 return of original investment. This amount representing return of original investment would be credited to "Bonds Account" on the Treasurer's General Ledger and would be credited to reduce the book value of the particular bond concerned on the Treasurer's Income Ledger. At the end of the six months the book value of the investment will be \$1048.10. This would continue, making the proper allowance for amortization, until the bond was reduced to par at maturity.

ACCUMULATION

Bonds which do not bear a high rate of interest or are not well secured do not command as high a price as those issued on a more favorable basis and where both features are present the bonds are usually sold at a discount. As the amount payable to the bondholder at maturity of the bond is the par value, it may be desired to adopt some method to periodically credit the accumulation. The accumulation or discount, therefore, is properly divided in proportion to the number of years the bond is to run. The annual proportion of the discount is added to the true interest and the total is considered net income on the bond. For instance, if a \$1000 bond bearing 3% interest payable semi-annually, redeemable at par in four years, sells on a $4\frac{1}{2}\%$ interest basis it will sell at a discount of about \$54.40, the investor paying \$945.60 for the bond, receiving \$30.00 a year nominal interest and \$1000 principal at the end of four years.

At the end of the first six months the investor will add to the \$15.00 cash interest at 3%, \$6.30 accumulation. This amount representing accumulation would be debited to Bonds Account on the Treasurer's General Ledger and would be debited to increase the book value of the particular bond concerned on the Treasurer's Income Ledger. The book value of the investment in the bond at the end of the first six months, therefore, will be \$951.90. This practice will continue until the bond is increased to par at maturity.

The advantages claimed for Amortization and Accumulation are that if bonds are purchased at a premium or a discount the par value is shown on the books at maturity, thus making the book value more nearly represent actual value and obviating the necessity of showing the loss or profit on redeeming securities if handled otherwise and spreading the premium or discount over the number of years the bonds are held.

TREASURER'S ENDOWED BED LEDGER ACCOUNTS

At the Presbyterian Hospital the Treasurer keeps in a separate Ledger from those referred to heretofore an Endowed Bed Ledger Account with each organization which, or each individual who, fully endows a bed or makes payments on account toward such endowments.

At the head of each account detailed information is given in regard to the name of the Organization or Individual endowing the bed, and whether in perpetuity or for one life, etc., the name the bed is to bear, if any and in whose memory the bed is endowed, its certificate number and any other information pertinent.

This record also shows the name and address of the Officer of any Organization or the Individual having the right to nominate patients to use such bed. In case of transfer of the right to nominate patients by death of the nominor, or otherwise, the name and address of his or her successor is recorded as long as any such nominor exists at whose request the Hospital is obligated to furnish free treatment to patients.

If no nominor exists having the right to name patients to use an endowed bed the liability of the Hospital ceases and at the Presbyterian Hospital it is then customary, with approval of the Board of Managers, in each case, to charge off the amount of such endowment from Endowed Bed Fund Account at the end of the fiscal year, as per Journal Entry 12.

The following illustration will show how entries are made:

IN CASE A BED IS FULLY ENDOWED

Dr.

Cr.

Cash received by Treasurer, as per his Cash Book, or amount transferred from Partly Endowed Bed Fund account completion of such endowment, as per Journal Entry 11
--	-------

100 **TREASURER'S ENDOWED BED LEDGER ACCOUNTS**

IN CASE A BED IS ENDOWED IN PART PAYMENTS

Dr.		Cr.
	Total from previous month	..... ..
	Cash received by Treasurer	
	during month, partial	
	payment on account, as	
	per his Cash Book.....	..... ..

IN CASE A BED HAS BEEN ENDOWED AND LIABILITY OF HOSPITAL HAS CEASED

Dr.		Cr.
Amount charged off account	Total of such endowment...	..... ..
liability of Hospital hav-		
ing ceased, as per Journal		
Entry 12.....	
This account will then balance.		

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**FORMS USED IN COMPUTING STATISTICS CONCERN-
ING NUMBERS OF PATIENTS TREATED, DAYS
TREATMENT, VISITS, ETC., REFERRED TO IN
SCHEDULE 6, ON PAGES 11, 12 AND 13**

It is thought that the following description and illustrations of forms used by the Presbyterian Hospital in New York to show and to compute certain statistics concerning patients cared for in its Hospital and in its Out-Patient and Social Service Departments may be of interest to hospital officials.

The use of such forms has simplified and minimized the labor of securing the results desired. It might, of course, be desirable to modify some of the details shown to better suit particular requirements of certain institutions, but it is thought that the methods described could be used advantageously by many hospitals.

At the Presbyterian Hospital such a statement as is illustrated by "Exhibit 1" is made up at the first of each month, and such a statement as is illustrated by "Schedule 6" is made up at the first of each fiscal year, to show the information called for thereon concerning patients cared for, etc., during the previous month or year.

The other forms described below are used in obtaining the information required to complete "Exhibit 1," and some additional information of interest connected more or less closely therewith.

HOSPITAL PATIENTS STATISTICS

"Exhibit 2," is printed the same on both sides, and a separate page is used for the Medical Wards, for the Surgical Wards, and for the Private Rooms in the Hospital. On these forms the Superintendent's clerk enters each day the information called for by the headings. At the end of each month the totals of each column are obtained and are entered in the proper places on "Exhibit 1."

"Exhibit 3," a card entitled "Pedigree of Patient," is printed

PEDIGREE CARDS

differently on each side. On one side the information called for is filled in by the clerk in the Superintendent's office and on the

MS 1628-4-17					
Pedigree of Patient					
Name					
Address					
Age	Mo.	Da.	Yr.	Birthplace	Occupation
In the U. S.		Years		Previous Hospital Treatment	
In the City		Years			
Father's Name				Birthplace	
Mother's Maiden Name				Birthplace	
Name		Nearest Relative to whom notice should be sent in case of serious illness.			Relation
Address					
Name				Relation	
EXHIBIT 3					
Address size 6" x 4" printed differently on each side					
Recommended to Hospital by					
Admitted to Emergency Ward		Time		Treatment	
Date		A. P. M.			
Pedigree taken by				Sent to Ward	
PERSON TAKING PEDIGREE WILL WRITE ON THIS SIDE ONLY					

other side the diagnosis, etc., is filled in by the examining physician for each patient admitted to the Hospital. These pedigree

Name			Location		Division	Class
					M. S.	
ADMISSION			DISCHARGE			
Date	Time	A. P. M.	Date	Results		
Diagnosis			Diagnosis			
			Discharged by			
I have examined this patient and find him			M. D.			
a proper subject for treatment in the hospital.			Remarks			
EXHIBIT 3 reverse side						
Hospital No.						

cards are kept on file in the Superintendent's office for future reference.

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"Exhibit 4," a card entitled "Bedside Card" is printed differently on each side, as shown. This card remains with the history of the patient, while the patient is in the Hospital, and when the

BEDSIDE CARD					
NAME		NO.			
ADDRESS		DATE OF BIRTH			
AGE	ETHNICITY	OCCUPATION			
TUB. IN U. S.		TUB. IN U. S. CITY		SINGLE, MARRIED, WIDOWED, SEPARATED, DIVORCED	
WARD		DIVISION		RESULTS - CURED, IMPROVED, UNIMPROVED, DIED	
ADMITTED TO					12
DISCHARGED TO	EXHIBIT 4 size 5" x 3"				12
TRANSFERRED TO	printed differently on each side				12
TRANSFERRED TO					12
DISCHARGED FROM					12
HOUSE PHYSICIAN		HOUSE SURGEON			

patient is discharged the entries called for on the card are completed by the House Physician or Surgeon, and the card is promptly sent to the Superintendent's office.

HISTORICAL		
ATTENDING IN CHARGE OF CASE		
OPERATIONS		
EXHIBIT 4 reverse side		
CLEAN	PRIMARY URINE	WOODS BELLING DIAGNOSIS
CONTAMINATED CLEAN		
INFECTED	SECONDARY URINE	
FOLLOW UP DATE		

From these bedside cards sent to his office daily, the Superintendent's clerk obtains the information needed to complete the pedigree cards, as regards discharged patients, and to insert on

form referred to as "Exhibit 2" the information called for regarding number of patients discharged and number of days treatment of discharged patients.

When this information has been thus recorded, these bedside cards are sent to the history room, where they are used as name index cards of the history file.

In case a patient is examined for admission to the Hospital and is rejected the results of such examination and cause of rejection are noted on a history form and such histories are filed in a rejected patient's history file for future reference after the number of patients rejected each day has been noted on Exhibit 2.

By properly sorting these pedigree and bedside cards the Superintendent's clerk learns how many male or female patients have been admitted to, or discharged from the Medical or Surgical Wards or Private Rooms of the Hospital, and thereby obtains the information necessary to complete the daily entries on "Exhibits 2."

"Exhibit 5" illustrates a form on which the head nurse of each Ward or group of Private Rooms reports daily to the Superintendent's office the names of patients admitted to, or discharged from, and the number of patients remaining in such section of the Hospital for the twenty-four hours ending at midnight. These reports of nurses are used to check receipt of bedside cards of discharged patients, Exhibit 4, to verify the figures entered on "Exhibit 2" and to check the Census Book referred to below.

CENSUS OF PATIENTS BOOK

At the Presbyterian Hospital it has been found desirable to keep in the Superintendent's office a "Census of Patients" book made of leather with space assigned for each ward or group of private rooms about as indicated on "Exhibit 6."

The numbers (or letters) shown in the center columns refer to beds (or private rooms). When a patient is admitted to the Hospital a small card $\frac{5}{8}$ " x $2\frac{3}{4}$ " is made out bearing the name of the patient and is inserted in the census book on the proper page to indicate that a bed or room in that section of the Hospital is occupied by the patient named.

Blue cards are used to indicate endowed bed ward patients and white cards to indicate other ward patients. Buff cards are used to indicate private room patients.

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If a page of the census book has, as shown on "Exhibit 6," spaces for holding thirty small cards and if the normal capacity of the ward referred to is only twenty-four beds, it has been found desirable to attach a small seal or paster, as indicated opposite number twenty-five, to show that if cards bearing names of patients are inserted opposite any of the numbers higher than twenty-four it means that such patients are temporarily occupying extra beds or cots in such ward.

Thus by a glance at any page of the census book it is possible to see quickly just how many beds are occupied or available in that section of the Hospital. The Superintendent's clerk also uses the census book to check the nurses' daily reports, Exhibit 5 and the figures he inserts on Exhibit 2, to show the number of patients remaining each day in the different branches of the service.

While a leather census book such as that described, made to order, is much more expensive in first cost than certain kinds of ready made patent card indices that might answer the purpose, it is thought that the book in the long run will be found most satisfactory and convenient and can be more easily handled. It should last for ten years unless it becomes obsolete sooner on account of radical changes in, or enlargements of the hospital.

When the small $\frac{5}{8}$ " x $2\frac{3}{4}$ " cards bearing the patient's name are inserted in the census book it has been found desirable to note the date of admission on the right end of the card if the patient is able to pay for treatment and on the left end of the card if it is thought that the patient is not or may not be able to pay for treatment.

By this plan the Superintendent, or his clerk, can see by a glance at the census book which patients are free and which are pay; but if doctors, nurses or patients happen to see this census book they cannot tell which are free or pay patients and it is not desirable that they should have this information.

On the back of the small cards referred to the Superintendent's clerk sometimes makes notations in regard to promises to pay or other information concerning patients whose payments may be doubtful, as these memoranda may be useful later in collecting bills.

CLOTHES CARDS

When patients are admitted to the Hospital it is customary for the nurse to make a list of their clothing as well as of any valu-

CLOTHES CARDS

ables to be cared for, on white cards provided for that purpose called "Clothes Cards" as shown by "Exhibit 7," for female

PATIENT	GIVEN NAME	WARD	DATE ADMITTED
CLOTHING LIST (NOTE ON OTHER SIDE LIST OF ARTICLES TAKEN TO OFFICE)			
Chemise	Gloves	Skirt (dress)	
Coat	Handkerchiefs	Stockings	
Collar	Hat	Undervest	
Corset	Nightgown	Waist	
Corset Cover	Petticoat		
Drawers	Shoes		
Bed No.	Locker No.	Listed by	Admitted in Ward by
Date taken to bake room		Received in mortuary by	
Received from the Presbyterian Hospital in the City of New York, in good condition, the articles mentioned above.			
NAME EXHIBIT 7 size 6" x 4"			
ADDRESS printed differently on each side			
DO NOT WRITE INK ONLY WHEN WRITING ON THIS CARD			

LIST OF ARTICLES TAKEN TO OFFICE		
EXHIBIT 7 reverse side		
		Dollars <input type="text"/> <input type="text"/> <input type="text"/>
Brought to office by		
Received in office by		Date
Received from the Presbyterian Hospital in the City of New York in good condition		
articles mentioned above, and		
articles mentioned on other side		
NAME		
ADDRESS		
Date :		
DO NOT WRITE INK ONLY WHEN WRITING ON THIS CARD		

patients, and on buff cards as shown by "Exhibit 8" for male patients.

CLOTHES CARDS

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The clothes cards are kept on file in the Superintendent's office and when a patient is to leave the Hospital his clothes and valuables are returned to him and he is asked to sign receipts for them in the places provided therefor on the clothes card.

SURNAME		GIVEN NAME		WARD	DATE ADMITTED
CLOTHING LIST (NOTE ON OTHER SIDE LIST OF ARTICLES TAKEN TO OFFICE)					
Collar	Necktie	Trousers			
Cuffs	Overcoat	Undershirt			
Drawers	Shirt	Vest			
Handkerchief	Shoes				
Hat	Socks				
Jacket	Suspenders				
Bed No.	Locker No.	Listed by	Admitted to Ward by		
Date taken to bake room		Received in mortuary by			
Received from the Presbyterian Hospital in the City of New York, in good condition, the articles mentioned above. EXHIBIT 8 size 6" x 4"					
printed differently on each side					
Date Reverse side same as reverse side of Exhibit 7					
<small>SEE INSTRUCTIONS ONLY WHEN WRITING ON THIS CARD</small>					

When a clothes card is made out it has been found convenient to stamp by a rubber stamp the letters c. c. on the face of the small $\frac{5}{8}$ " x $2\frac{3}{4}$ " card used in the Census Book for the patient concerned to indicate that the nurse has taken the patient's clothes to the proper store room, and the patient's valuables, if any, to the Superintendent's office, and that a clothes card has been made out and filed in the Superintendent's office. This c. c. also reminds the clerk in the Superintendent's office to see that when the patient is discharged his clothes and valuables are returned and are properly receipted for on the clothes card by the patient.

Receipts for clothes or valuables are given to patients only when requested by them and the surrender of such receipts are requested when clothing or valuables are returned to the patient.

When patients are discharged from the Hospital, or die, the Superintendent's clerk takes the small cards bearing these patients' names from the census book and makes a notation on each card as to whether the patient is cured, improved, unimproved, or has died, and the number of the Ward or Private Room from which the patient came.

These small cards are then sent to the information clerk at the front entrance of the Hospital, who corrects her list showing names and locations of patients in the Hospital accordingly and notes the condition in which the patient left, so that she can reply properly to further inquiries.

These small cards are then returned to the Superintendent's clerk, who uses them to remind him to see that the accounts of all discharged patients are promptly written up, if this has not already been done, and in the case of endowed bed patients to notify the owners of the endowed bed that the patient who had occupied such bed had left the Hospital. When the small cards have served these purposes they are thrown away.

PAY AND FREE WARD PATIENT DAYS TREATMENT

The number of pay ward patient days treatment referred to on "Exhibit 1" is obtained by dividing the total amount earned from board and attendance of pay ward patients during the month, as shown by the Bill Register (described on page 35), by the full rate per day charged for pay ward patients (at present \$2.00 at the Presbyterian Hospital).

The number of free ward patient days treatment is obtained by subtracting the pay ward patient days treatment plus the endowed bed patient days treatment from the total ward patient days treatment shown by "Exhibits 2."

COST PER PATIENT PER DAY

The average cost per patient per day and per visit referred to on "Exhibit 1" are figured as described on the opposite page, but it would ordinarily hardly seem worth while to figure these oftener than twice a year.

The labor involved in such computations is considerable and average costs per day for a period of less than six months might give misleading results due to monthly fluctuations in current expenses for certain special causes and also because at times expenses properly chargeable to one month may not be charged in the accounts until a subsequent month.

OUT-PATIENT DEPARTMENT STATISTICS

In order to obtain the information called for on Exhibit 1 as regards patients treated in the Out-Patient Department and also as regards patients treated in each of the different Clinics of the Out-Patient Department (which includes the Emergency Ward) the forms described below have proved very satisfactory.

HOCHSCHULE

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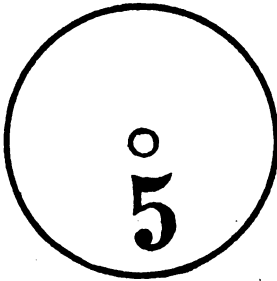
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As new patients come for the first time to the Out-Patient Department for treatment they are given as they enter a small round piece of cardboard $1\frac{1}{8}$ inches in diameter, bearing a sequence number, as shown herewith, so that in the order of their arrival they may be examined by the Chief of Clinic or his Assistant for assignment to the proper Clinic.



When the Chief of Clinic has questioned and made a provisional diagnosis of a new patient he notes on a small piece of paper the number of the room in which the clinic is held to which the patient is assigned. The patient then takes this paper to the admitting clerk who gives the patient an Identification Card printed on both sides, as shown by "Exhibit 9." This card conforms with the require-

NO.	
THE PRESBYTERIAN HOSPITAL OUT PATIENT DEPARTMENT MADISON AVENUE AND 70TH STREET _____	
NAME	AGE
EXHIBIT 9 size $3\frac{1}{2}$" x $2\frac{3}{8}$"	
Surgical Patients, 9 to 10 A.M. Medical Patients, 1.30 to 2.30 P.M. (OVER)	
Always Bring this Card GOOD FOR ALL DEPARTMENTS	

ments of the New York State Board of Charities. If a patient loses this Identification Card it has been found desirable to make an extra charge of ten cents for a new card, so as to make patients careful of their cards.

The Clerk also makes out a Name Index Card of such patient, for the Out-Patient Department history file, as shown by "Exhibit 10," printed on one side only.

The clerk also gives the new patient a small cardboard sequence

OUT-PATIENT DEPARTMENT STATISTICS

letter showing the room number of the clinic to which he is assigned and the sequence in which he is to receive treatment.

Penalty for False Representations.

Section 296, Chapter 55, Consolidated Laws.

"Any person who obtains medical or surgical treatment on false representations from any dispensary licensed under the provisions of this act, shall be guilty of a misdemeanor, and on conviction thereof shall be punished by a fine of not less than ten dollars and not more than two hundred and fifty dollars."

(Imprisonment until fine be paid may be imposed. Code Crim. Pro., Sec. 718.)

223-15M-6-17

EXHIBIT 9 reverse side

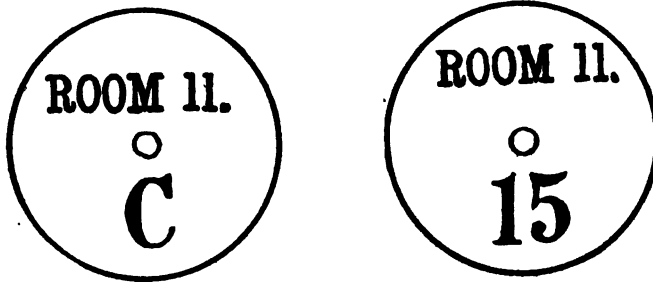
When the new patient is examined in the clinic his history is made out. This history is kept on file in the Out-Patient De-

NAME		NO.	
ADDRESS			
AGE	YEARS	OCCUPATION	BIRTHPLACE
	MONTHS		PARENTAGE
MALE FEMALE	WHITE BLACK	SINGLE MARRIED WIDOWED SEPARATED	DATE
DEPARTMENT			
EXHIBIT 10 size 5" x 3"			
223-15M-6-17			

partment unless the patient is transferred to a ward in the Hospital, in which case the history follows him.

After his first visit, when a patient returns to the Out-Patient Department with his Identification Card, Exhibit 9, he calls at the clerk's office and receives a small cardboard sequence number

showing the room number of the clinic to which he is assigned and the sequence, as indicated by the number, in which he is to



receive treatment. The clerk also sends the history of the patient to the clinic to which the patient is assigned.

It has been found desirable to give patients coming to the Out-Patient Department for the first time cardboard sequence letters and on subsequent visits to give them cardboard sequence numbers, so that if the doctor in charge of the clinic should so desire, those who have been to the Out-Patient Department before may have preference in the order of their treatment, and also to facilitate counting the new patients and checking the numbers of new patients treated, as posted from the histories to "Exhibit 11."

The reason why at times it may be desirable to give preference to former patients is because ordinarily it requires more time and care to examine a patient and make out his history for the first time than at subsequent visits. Therefore, if the patients, who have been examined and treated before are given attention first the aggregate delays to patients will probably be minimized.

Cardboard sequence numbers and letters for the same clinic have a distinctive color different from the colors used for any other clinic and those not already distributed to patients each day are kept arranged in proper order in a wooden holder made of a block of wood bored with holes about one and one half inches in diameter



as shown. Thus by a glance at the number or letter next in order the clerk can see just how many patients have visited any clinic that day up to that time.

These pieces of cardboard have a one-eighth-inch hole punched in the center so that if desired they can be placed on a spike holder or strung together on a string.

By means of the sequence numbers and letters distributed to patients each session the clerk determines the figures entered daily on "Exhibits 11" to show the number of visits to each clinic and the number of new patients for such clinic, and the total visits made by all patients to be entered on "Exhibit 13."

The cardboard sequence numbers or letters given to patients each day are left by the patients in the clinic room, in which they are treated and are returned with the histories to the clerk after the session is over.

These sequence numbers and letters are then sorted and put back in the proper holders in numerical or alphabetical order ready for use again at the next session.

Missing numbers or letters are replaced by stamping with rubber stamps the proper numbers or letters on the small round cards, of which reserve stocks are kept on hand and can be obtained from some of the large manufacturers of such cards.

A form as illustrated by "Exhibit 11" is used each month for each different clinic, and on this form the clerk records daily the information called for. The date of each visit of a patient is recorded by a rubber stamp on the history of such patient by the clerk before the history is sent to the clinic which is treating such patient. At the close of each session of the Out-Patient Department the history of each patient who has visited a clinic is returned to the clerk. From the dates on these histories the clerk secures the information to record the patient in the proper column on Exhibit 11. The first visit which any patient makes in each month, which is the first date for such month appearing on his history, is the only time he is recorded as a patient treated in the first, second, or fourth columns of Exhibit 11, as the case may be.

The same patient should only be recorded once in any one month in the third column of Exhibit 11, in case he is transferred from another clinic of the Out-Patient Department. Thus when the first four columns are totaled at the end of each month, the totals show the actual number of patients treated in such clinic during the month classified as shown by the headings.

At the end of each month the totals for each clinic, as shown on Exhibits 11, are transferred, summarized and totaled on "Exhibit 12" and the figures to be set opposite corresponding headings



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for the Out-Patient Department on Exhibit 1 are thus obtained.

The object of having the subdivisions "Former Patients Treated, who have not been treated in any previous month of present fiscal year" and "Former Patients treated, who have been treated in some previous month of present fiscal year" is so that if it is desired to find out how many different patients have actually been treated in any particular clinic during a period of months or a year this information can be accurately obtained by adding the monthly figures during such period showing "Former Patients treated, who have not been treated during any previous month of present fiscal year," "Patients treated who were transferred from other departments of the Out-Patients Department" and "New Patients Treated." Only by using these classifications is it practicable to determine accurately the actual number of different patients treated in the Out-Patient Department during a series of months or during a year. By new patients is meant patients who have not been treated previously by the Out-Patient Department or Hospital.

On "Exhibit 13" the clerk records daily the information called for by the headings.

The colored sequence numbers and letters distributed for each clinic show the total number of visits made to such clinic each day and by adding these totals the total number of visits made by all patients is determined. A satisfactory way of counting how many of these visits are free visits has been for the clerk to use a small inexpensive mechanical counter or tallying register. Every time a visit is made for which the patient is unable to pay the nominal fee charged, the clerk presses the lever of the tallying register so that by looking at the register at the end of the session the total number of free visits is ascertained.

By deducting the number of free visits from the total visits made the number of pay visits is found.

VISITS MADE BY "FOLLOW UP" PATIENTS

When a ward patient, whom it is desired to "follow up" leaves the Hospital he is given a white card, if a medical case, and a salmon colored card, if a surgical case, as illustrated on "Exhibit 14." These cards, printed differently on each side, bear the name and history number of the patient and on the front or back of the card is shown the time at which he should return to the Out-Patient Department for further examination or treatment.

When a follow up patient comes to the Out-Patient Department he is given a cardboard follow up sequence number, as

Name	No.
<p>Please come to the Out Patient Department, Madison Ave. and 70th St., at 9 A. M. on</p> <hr style="width: 50%; margin: 10px auto;"/> <p>If you change your address, please send new address to</p> <p>The Presbyterian Hospital Record Room</p> <p>41 East 70th St., New York City.</p> <p>EXHIBIT 14 size 5" x 3"</p> <p>printed differently on each side</p> <p>ALWAYS BRING THIS CARD</p>	

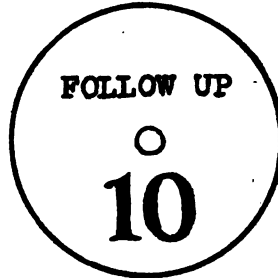
DATE OF NEXT RETURN	
<p>EXHIBIT 14</p>	<p>reverse side</p>

shown herewith, to indicate the order in which he is to be examined. The clerk also secures the patient's history from the History Room and sends it to the room where follow up patients are received.

If follow up medical cases are examined during the same hours as follow up surgical cases it would be desirable to have sequence numbers for the former of a different color than for the latter, so

as to determine each day by the colored sequence numbers distributed how many medical and how many surgical follow up patients had made visits. If the medical cases are examined at different hours than the surgical cases one set of follow up sequence numbers is sufficient.

In case a follow up patient needs treatment in the clinic the clerk gives him a colored sequence number to indicate the room in which the clinic, to which he has been assigned, is held and the order of his treatment.



The number of visits made by follow up patients is entered daily on Exhibit 13.

The number of patients admitted to the medical or surgical wards of the Hospital from the Out-Patient Department is entered daily on Exhibit 13.

The amount of cash receipts, number of prescriptions filled and number of patients rejected are entered daily on Exhibit 13. The cash received in the Out-Patient Department is turned in daily to the Superintendent's office.

SOCIAL SERVICE DEPARTMENT STATISTICS

For the purpose of obtaining the statistics concerning cases cared for by the Social Service Department called for on Exhibit 1 a form illustrated by "Exhibit 15," printed differently on each side, is used.

One of these forms is used each month for each subdivision of the Social Service Department and the information in regard to the cases cared for by such subdivision is filled in daily under the proper headings by the nurse or person in charge.

It should be noted that the same case is only recorded once in any of the first three columns as a case cared for in any month (viz., the first time it is cared for in such month), so that the totals will represent the actual number of different cases cared for during the month under the classification shown.

The total numbers of "Former Cases Cared for, who have not been cared for in any previous month of the present fiscal

year" plus the total numbers of "New Cases Cared for," as shown by the monthly reports for a period of months or for a year would show the actual total number of "Cases cared for" during such period of months or year.

At the Presbyterian Hospital at the present time one of these forms, Exhibit 15, is kept by each of the following:

Head of Social Service Department, Hospital Ward and Out-Patient Department Social Service Nurse, Tuberculosis Nurse, Dietitian, Follow-up Medical Nurse, Follow-up Surgical Nurse, and by the Visiting Pupil Nurse in each of three districts in which visiting nursing is done.

At the end of each month the totals of each report are recapitulated on the same form and the grand total figures for all subdivisions are thus obtained to be entered on Exhibit 1 under the heading Social Service Department.

On the reverse side of Exhibit 15 it has been found useful to provide a form on which nurses can enter daily their expenses and disbursements under classifications shown.

At the end of each month, the total receipts, expenses, and disbursements of each nurse are recapitulated on the same form and the grand total receipts, expenses, and disbursements of all the Social Service Department nurses are thus obtained.

Visiting Pupil Nurses, who make visits to homes of patients for nursing care, and the Hospital Ward and Out-Patient Department Social Service Nurses each use a form, as shown by "Exhibit 16," on which is recorded the name and address of each patient visited during the month. On this form is entered daily a record of visits made to patients named, so that at the end of the month the number of visits made to each patient is shown and also the total visits made each day during the month in such department or subdivision.

The first time a patient is visited each month, as shown on Exhibit 16, is the only time such patient is counted in one of the first three columns of Exhibit 15 as a "Case Cared for" during such month. If there is any doubt as to whether it is a "Former Case Cared for, who has not been cared for in any previous month of present fiscal year" or a "Former Case Cared for, who has been cared for in some previous month of present fiscal year" or a "New Case Cared for" this question is settled by reference to name index cards or histories of cases cared for. Two kinds of name index cards are kept in the same file. One of these is a

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buff colored "Slight Service Card" as shown by "Exhibit 17," which is printed differently on each side. On this card is recorded any slight services rendered and the dates.

NAME			HOSPITAL NO.		
ADDRESS		FRONT	RIGHT	DISPENSARY NO.	
		BACK	LEFT		
		FLOOR			
MOVED TO		FRONT	RIGHT	DATE	
		BACK	LEFT		
		FLOOR			
MALE	WHITE	AGE		RELIGION	
FEMALE	BLACK				
SINGLE	OCCUPATION	WAGES	BIRTHPLACE		
MARRIED	EXHIBIT 17 size 5" x 3" printed differently on each side				
WIDOWED					
DIVORCED					
SEPARATED					
SM-T-17					

Referred by	
Referred for	
Service rendered	
EXHIBIT 17 reverse side	
Diagnosis	

The other name index card of a history of a case cared for is a white index card, as shown by "Exhibit 18," which is used to show reference to the Social Service History number and the name and address of each case that has received continuous care or more than slight services. On the histories are recorded the dates and nature of continuous care or services rendered.

COMPARATIVE STATISTICAL FIGURES

If the history applies to the same person for whom a slight service card had previously been made out it is customary to

SURNAME	MAN'S FIRST NAME	DOC. SER. NO
WOMAN'S NAME BEFORE MARRIAGE	WOMAN'S FIRST NAME	DATE
<div style="text-align: center;"> <p>ADDRESSES</p> <p>MEMBERS OF HOUSEHOLD</p> <p>EXHIBIT 18 size 5" x 3"</p> </div>		

transfer the information on the slight service card to the history and then destroy the slight service card, so as to have only one name index card in the name index file for the same case.

COMPARATIVE STATISTICAL FIGURES FOR A PERIOD OF MONTHS
OR YEAR

In order to have statistical figures in such form that results for a series of months or a year can be readily obtained and compared with other months or years over a period of four or five years, a form, as illustrated by "Exhibit 19," has been found very satisfactory and useful.

The headings at the top of the form can be filled in to suit the statistical information desired. By adding the monthly amount for each month to the amount shown in the "To Date" column opposite the previous month, the amount to date, or from the first of the fiscal year to the end of the month concerned, is obtained.

A similar form, ruled with dollars and cents columns, may be used where comparative month and to date figures are desired which represent receipts or expenditures, etc. This is the form of "Comparative Month and To Date Statement" referred to on page 59.

